Authorised Intermediary's annual information return

Technical guidance

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VERSION HISTORY

Version	Date	Contents and notes
2.0.	28.11.2023	Ilmoitin.fi checks have been added to BirthDate-element and also text related to same element has been modified. Text has been clarified and an example added related to tax-at-source card.
1.9.	29.11.2022	Text has been clarified especially related to RateReason, EntitylegalType and Payment/Gross elements. Ilmoitin.fi checks have been added to RateReason TRACEFINUNDER. Checks and notifications have been modified.
1.8.	20.6.2022	TRACE704 - last date to send deletion return is 31 March BirthDate element gradually becomes mandatory New RateReason TRACEFINUNDER = underwithholding can be used when submitting annual returns for the year 2022 Ilmoitin.fi check has been added to AI/AIIN and Other AI/IN elements.
1.7.	29.3.2022	Text has been clarified and Ilmoitin.fi error checks have been added related to OtherInfo, issuedBy, MessageRefId and DocRefId elements.
1.6.	8.2.2022	Text has been clarified especially related to correcting of multiple files, namespace, ReportinPeriod-element, issuedBy-atribute, OtherInfo-elements, dividend payment date and RateReason. Incorrect brackets () have been removed from the TracePaymentBasic_Type/Other Info element's PrevDecNumber and TASCardNumber. On the Payment-structure also the value that caused the error or the DocRefId is shown in the error message if it is relevant in order to locate the error. If the TIN has been issued by an EU country check has been changed to a notification.

		Some of the checks related to MessageSpec element, MessageRefId, CorrMessageRefId, DocRefId and CorrDocRefId:n are done only if you have logged in to Ilmoitin.fi. Missing Ilmoitin.fi error messages have been added and updated.
1.5.	4.10.2021	Missing Ilmoitin.fi error messages have been added and updated. Text has been clarified especially related to correction prosedures and transfer tax of dividend in kind. Text related to when 2022 return can be submitted has been changed.
1.4	9.6.2021	Ilmoitin.fi check messages and notifications have been added and updated. Please note some checks are in use in test Ilmoitin starting 28 September. CorrMessageRefId is used only in deletion return, when a previously submitted return is deleted TRACE704. Text has been clarified and more guidance has been added especially to Investor/Individual and Organisation structures. A new Individual/OtherInfo-element is used in reporting the name of the flow through entity. Element is in use in test ilmoitin starting 28 September. Content has been clarified in DocrefID-element. AI's RescountryCode/First is reported in AI/OtherAI-structure as XX. Payment/Security/OSIN-element has been disabled.
1.3	1.4.2021	Contents have been clarified especially in InvestorID structure and ResCountryCode- elements. The maximum file size for the return has been changed to 100 MB. Clarifications to CorrMessageRefID. ExchangeRate element has been removed from the Summary return. Ilmoitin.fi check processes have been added and updated.

		Finnish translations have been added to error and notification messages.
1.2	11.2.2021	Contents have been clarified. Changes to the schedule of the Ilmoitin.fi service in chapter 1.
		Chapter 2: if information in a mandatory element can be omitted, replaced the spacebar with XX.
		Chapter 6: namespace of the TraceWrapper has been changed.
		Clarified instructions for giving address details in Address structures (Chapter 6.3.3.).
		Payment/OtherInfo element: all sequences of information (name of data:value) must end in a semicolon and cannot include spaces.
		Ilmoitin.fi notifications and check processes have been added and updated.
1.1	8.12.2020	Text in the guidance has been clarified and specified.
		The correction procedures in Chapter 5 have been specified.
		Changes in elements Payment/OtherInfo and Summary/GrossACP.
1.0	20.7.2020	First English version published

1   TECHNICAL GUIDANCE FOR AN AUTHORISED INTERMEDIARY'S ANNUAL REPORTING

The Authorised Intermediary's annual information return is used to submit the data specified in Section 15 e of the Act on Assessment Procedure (Verotusmenettelylaki 1558/1995). In the Ilmoitin.fi service, only one schema per data flow is in use. On this return, the Authorised Intermediary (later also AI) reports the identity information of non-resident dividend beneficiaries that the AI has taken responsibility for, and the dividends they have forwarded to another AI.   In addition, the AI uses this return if they have not forwarded any dividends mentioned above during the year in question, and therefore submit a 'nil' return. Annual return is submitted in two parts, itemized (TraceBody) and summary section in separate files.

The AI Intermediary's annual information return is based on the OECD TRACE XML Schema and on the TRACE XML Schema and User Guide. This guidance describes, from a technical perspective, how the AI submits information to the Tax Administration on the annual information return. Instructions on how the payor, i.e. a listed company, files an annual information return on dividends paid out to a non-resident taxpayer, is provided in a separate guidance document.

Appended to the guidance are XML schema validations and XML example documents that fulfil the Tax Administration's Mandatory/Optional (M/O) requirements. The schema version that is in use at that particular time in Ilmoitin.fi is used for reporting. At any given time, there is only one schema version in use for each data flow.

This guidance must be followed in all such annual information returns concerning dividends paid out to non-resident taxpayers that are filed after 1 January 2021. The Tax Administration's filing instructions must be followed. The obligations of AIs are discussed in greater detail in the guidance Authorised Intermediary's liabilities and responsibilities, and the investigation and identification of dividend beneficiary are discussed in the guidance The contents, period of validity and verifying the reliability of the Investor Self-Declaration.

The structures, elements as well as Ilmoitin.fi check processes and sending options according to this guidance are valid in the Ilmoitin.fi test environment (https://testi.ilmoitin.fi/) as of 14 November 2023. The structures, elements and Ilmoitin.fi check processes are valid in the production environment (www.ilmoitin.fi) as of 28 November 2023. More information about the reporting annual information on dividends paid to nominee- registered shares can be found on vero.fi.

1.1 How to read the document

The primary audience of this document consists of parties providing the AI's annual information returns. At the bottom right of the element,

– 0...∞ means that the element may be repeated 0–n times, and

– 1...∞ means that the element may be repeated 1–n times.

Elements framed with a solid frame are required elements that must be included in the return. Elements framed with a dotted line are optional in the schema. An element that is optional in the schema may in certain situations be mandatory, in which case the element must contain information. In such cases, the presence and content of the element will be checked by the Ilmoitin.fi service. No information is given, nor would given information be considered, in elements marked as "not in use".
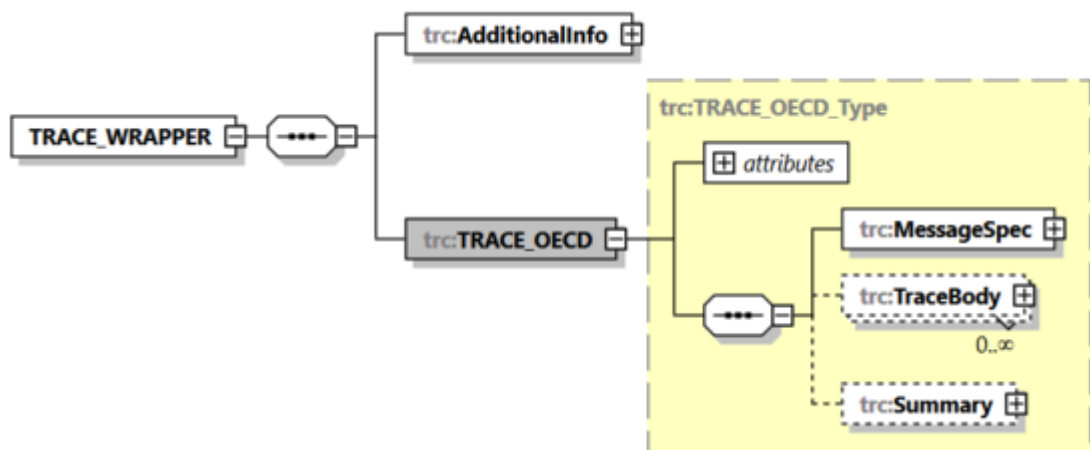
2 ILMOITIN.FI SERVICE

The AI's annual information returns may be submitted electronically only through the Ilmoitin.fi service. The service can be used on a browser as well as through a Web-Services interface. Both test and production environments are available. The browser test environment can be found at https://testi.ilmoitin.fi/. The production environment

can be found at www.ilmoitin.fi. If you need an address for a WebServices interface, send an e-mail to tamo.tk@vero.fi.

For submittal of records, e-identification is required. For the method of identification required by the data flow, and for information about the point of the data flow where the authorisation is checked, click here.

2.1   Technical requirements for the data file

The maximum file size for the return is 100 MB. If the file is larger than 100 MB, you must divide it into multiple files, each smaller than 100 MB. If you submit the annual information in multiple files, i.e. file several returns, each return must have a unique MessageRefId. Summary return must have a unique MessageRefId as well. In this case, consecutive numbering of MessageRefIds and DocRefIds is recommended.

The encoding method to be used in the annual information return is UTF-8. For compatibility reasons, UTF-8 encoded characters of the ISO8859-1 character set must be used. What this means in practice is that letters of the Cyrillic alphabet, for example, are not recommended. The file may not contain the Byte Order Mark (BOM).

If the element is mandatory, but omitting information is allowed, then the element is filled with XX, unless otherwise instructed in the technical guidance.

Special characters (especially & and <) included in the annual return data must be converted in accordance with the table below.

Character	Description	Presentation entity
&	ampersand	& conversion required
<	less than	< conversion required

Table 1. Special characters in data

The following table contains further restrictions on the characters used in the document.

Character	Description	Presentation entity
>	greater than	> conversion not required but considered good practice
'	apostrophe	' conversion not required but considered good practice
"	quotation mark	" conversion not required but considered good practice
--	double hyphen	Does not exist, the character may not appear in XML reports
/*	slash asterisk	Does not exist, the character may not appear in XML reports
&#	ampersand hash	Does not exist, the character may not appear in XML reports

Table 2. Further restrictions on special characters

3   FILING A RETURN

According to the Finnish Tax Administration's decision on the general requirement to report information, the AI's annual information return is submitted annually by the end

of January for the previous calendar year. This annual information return can be submitted for the first time for the payment year 2021. The annual information return can be submitted on 1 January after the payment year at the earliest.

4   FILING A NIL RETURN

If the AI has not paid any reportable dividends, the annual information return is submitted as a 'nil return' for the year in question.

A nil return is filed by submitting the annual return data and the AI's identifying information and contact information in the MessageSpec structure, and the value TRACE703 in the MessageTypeIndic element.

The AI's identifying information is also submitted in the Tracebody structure (AI structure). No summary is given in such a situation.

If the return is a nil return, the Ilmoitin.fi service will run a check process to make sure that the file does not contain a Payment structure. An example of a nil return is provided in the Nollailmoitus.xml file at the end of this document.

5   CORRECTION PROCEDURES

Corrections are always submitted by the use of a schema that is valid at the time of correction. The AI's original annual information return and corrected annual information return must be filed through the same channel.

Annual information returns can be corrected such that multiple returns with same AI-structure at a time are corrected and the corrections are assigned to individual structural elements of the annual return. Each 'independent' structural element (AI, CI, GroupAI, GroupAICI, Summary) has a unique DocRefId and DocTypeIndic, and a CorrDocRefId for corrections.

How to use the values of the DocTypeIndic element on the correction return:
- OECD0: Resending information
  - Used only in the AI and/or CI structure when correcting or deleting individual structural elements with MessageTypeIndic TRACE702
    - in the AI structure, when data is reported in the CI or ReportAccHold structure and when AI data has been reported earlier and remains unchanged
    - in the CI structure, when data is reported in the ReportAccHold structure and when CI data has been reported earlier and remains unchanged
    - in such cases the DocRefId is the same as the one given on the previous submission, and the previously reported information has to be reported again
- OECD1: New information
  - Used always to report new data that has not been submitted previously or that has been deleted
- OECD2: Correcting information
  - Used to correct previously submitted data
- OECD3: Deleting information
  - Used to delete previously submitted data

A return may contain either new data (DocTypeIndic=OECD1) or corrections and deletions (OECD2 and OECD3). DocTypeIndic value "OECD2" and "OECD3" can only be used in a correction return (MessageTypeIndic = "TRACE702"). New information is not allowed on the correction return TRACE702 with DocTypeIndic value OECD1.

When correcting or deleting information in a separate structure, the whole structure must be resubmitted with all its sub-elements, including those that are not corrected. For example, when correcting the amount of tax withheld (WhtAmountAI) from the dividend forwarded to one Authorised Intermediary (OtherAI) under one ReportAccHold structure, all the sub-elements of the ReportAccHold in question must be resubmitted including their contents.

When the ReportAccHold is corrected or deleted, the AI and CI structures are resent (OECD0), unless the AI or CI structures also need to be corrected or deleted. If the CI structure was omitted when the ReportAccHold was initially sent, then the CI structure is also omitted when correcting or deleting information in the ReportAccHold structure.

The ReportAccHold/Payment contains the dividend payment information. Every dividend payment is reported in its own GroupAICI structure in which case the dividend beneficiary information are repeated and every dividend payment is specified with its own DocRefID. In this case one dividend payment can be corrected separately.

When the CI structure is corrected or deleted, the AI structure is resent (OECD0) unless the AI structure also needs to be corrected or deleted. In this case, the ReportAccHold structure is omitted unless it also needs to be corrected or deleted.

If the AI structure is corrected, the CI and ReportAccHold structures are omitted unless they also need to be corrected or deleted.

If the AI structure is deleted (OECD3), then the CI and RepportAccHold structures also need to be deleted (either on the same or separate returns). If the CI-structure is deleted, then all related RepportAccHold structures must also be deleted (either on the same or separate returns).

6   STRUCTURE OF THE XML SCHEMA

This chapter describes the structures of the OECD TRACE Schema User Guide that require further explanation, and such check processes run by the Ilmoitin.fi service (later referred to as Ilmoitin) that are not included in the XML schema.

The "trcwrp" and "trc" namespaces are used in the schema. The "stf" namespace is used in DocSpec-structure. The namespaces should not be presented globally. Instead, they are to be used in connection with the elements' names.

The root level element for a national TRACE disclosure report is TRACE_WRAPPER (namespace trcwrp). The top-level elements are Additional_Info (namespace trcwrp) containing the details that are outside of the OECD's TRACE Schema, and TRACE OECD containing the information required by the OECD's Schema.

A more detailed description is available at: http://www.oecd.org/tax/exchange-of-tax-information/trace-xml-schema-user-guide.pdf.

6.1   TRACE_WRAPPER

Trace_wrapper is a national exception used in Finland. It is not included in the OECD Trace schema.

Trace_wrapper is for reporting additional information about the sender (UserId), the software generating the return (Software) and the filer (CustomerId).

Trace_wrapper data is used in the monitoring of return reception and related error situations.
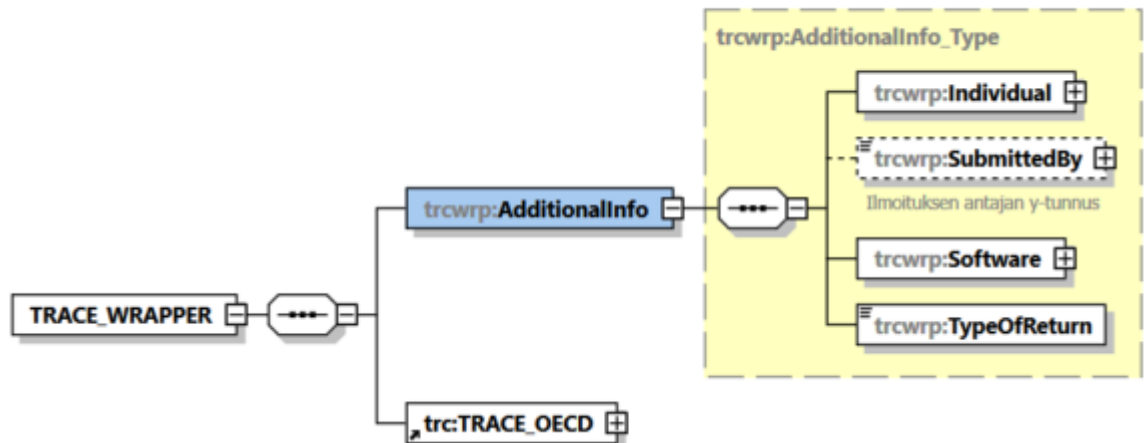
6.1.1 AdditionalInfo
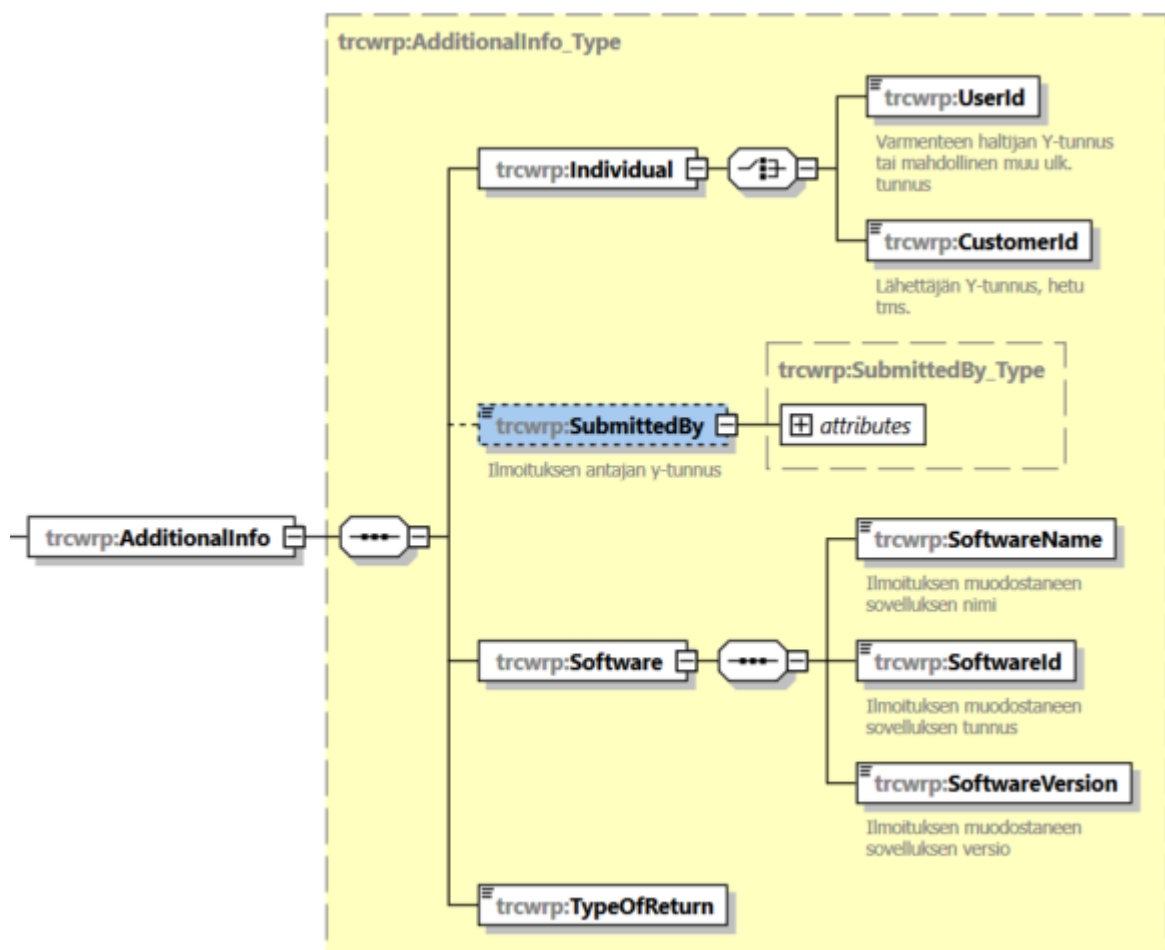
Element	Attribute	Input Type	M/O
Individual			M

– Attribute identifying the technical sender

– Either UserId or CustomerId must be submitted

Element	Attribute	Input Type	M/O
UserId		string	O/M

o The element is for reporting the identification certificate holder's Finnish Business ID or potential other foreign identifier when return is sent via technical interface

Element	Attribute	Input Type	M/O
CustomerId		string	O/M

o The element is for the sender's Finnish Business ID, personal ID, UID etc. when return is sent via web service

Element	Attribute	Tyyppi	M/O
SubmittedBy	custType	string	O

– Not in use

– custType:

o WRP201 = Account operator

o WRP202 = Central securities depositary (CSD)

o WRP203 = Other

Element	Attribute	Input Type	M/O
Software			M

– Identifying information about the software that generated the return

Element	Attribute	Input Type	M/O
SoftwareName		string	M

o The element is for the name of the software that generated the return

Element	Attribute	Input Type	M/O
SoftwareId		string	M

o The element is for the identifier of the software that generated the return

Element	Attribute	Input Type	M/O
SoftwareVersion		string	M

o The element is for the software version that generated the return

Element	Attribute	Input Type	M/O
TypeOfReturn		TypeOfReturn_EnumType	M

- The element is for the type of return/type of filer

- Values

o WRP101 = AI's annual information return

▪ Returns according to this guidance always concern WRP101

6.2 MessageSpec
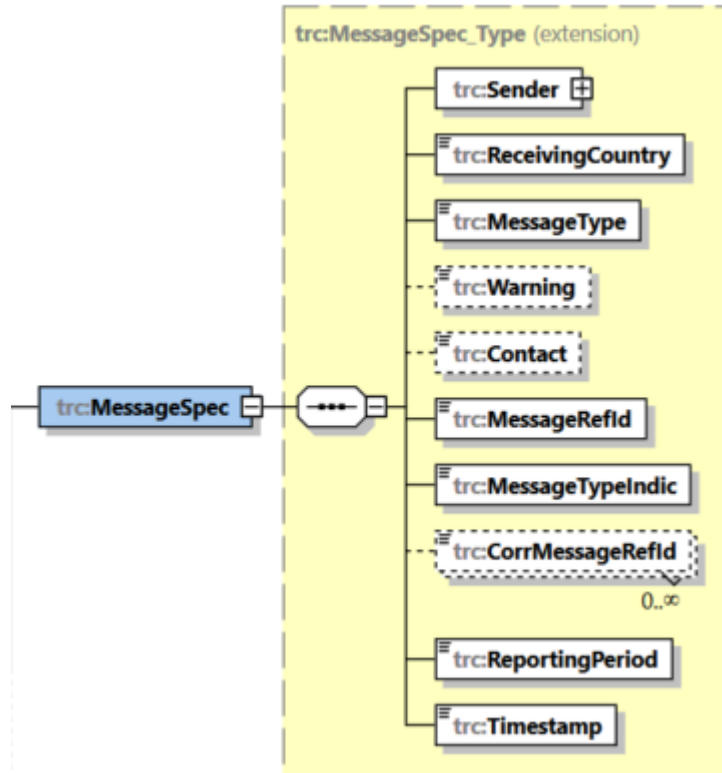
Element	Attribute	Input Type	M/O
Sender		MessageSpec_Type	MP

The element is for information on the AI:

- In Finland, only the element SendingCompanyAIIN is reported

Element	Attribute	Input Type	M/O
SendingCompanyAIIN		String	M

- AI's Finnish Business ID
- Ilmoitin checks the format of the Finnish Business ID
- Ilmoitin checks that the Finnish Business ID given is the same as given in the AI/AIIN element
- Ilmoitin notifies if the intermediary is not in the Register of Authorised Intermediaries

Element	Attribute	Input Type	M/O
TransmittingCountry		iso:CountryCode_Type	O

- Not in use in Finland

Element	Attribute	Input Type	M/O
ReceivingCountry		iso:CountryCode_Type	M

- Country receiving the return
- 2-character country code (ISO-3166-1 Alpha 2 standard)
- In the AI's annual information return, this is always 'FI' (Finland)

Element	Attribute	Input Type	M/O
MessageType		sfa:MessageType_EnumType	M

- Type of the annual information return is given in the element
- In the AI's annual information return, the type is always 'TRACE'

Element	Attribute	Input Type	M/O
Warning		String	

- Not in use

Element	Attribute	Input Type	M/O
Contact		string 4.000	M

- Contact person giving further information on the return: first and last name, phone number, e-mail address and/or group e-mail address.
    - o Submit the phone number in the international format, including prefixes.
    - o Separate the name, phone number and e-mail address with commas (,).
    - o If you want to submit multiple contact persons or multiple items of the same type of contact information, separate them with semi-colons (;). Example: Ilmoittaja Ilmo, +358912345678, ilmoittaja.ilmo@domain.com; ryhmäilmoittaja.ilmo@domain.com
- Mandatory information
- Ilmoitin checks that the element is given and contains information
- Ilmoitin checks that the telephone number is in the international format.

Element	Attribute	Input Type	M/O
MessageRefID		String	M

- Unique identifier for the specific AI's annual information return in question, created by the software that generated the return.
- Required information
- Maximum length is 80 characters
- The reporter must make sure that they do not send the AI's annual information returns with a MessageRefID that has been used previously. When annual return is split to several files, each file must have unique MessageRefId.
- The software that generated the return creates an identifier based on the following data: Return type (WRP101), AI's Finnish Business ID, payment year, and a consecutive number. Example:
    - o Original annual information return WRP101-6606611-7-2021-1
    - o Ilmoitin checks that the Finnish Business ID in the MessageRefID is the same as the Finnish Business ID given in the SendingCompanyAIIN element.
    - o Ilmoitin checks that return type on MessageRefId is WRP101
- Ilmoitin checks that the format is correct, return type – Finnish Business ID – year – consecutive number
    - o Ilmoitin checks the format of the Finnish Business ID
- Ilmoitin runs a check process and issues an error message if the return submitted has an identifier that has been used in a previous AI's annual information return.

Element	Attribute	Input Type	M/O
MessageTypeIndic		TrcMessageTypeIndic_EnumType	M

- The element indicates the type of return
    - o TRACE701 – new return
    - o TRACE702 – correction or deletion return, when correcting or deleting previously submitted information in certain structural elements
    - o TRACE703 – 'nil return', when there are no dividends to report for the year in question
        - ▪ In such cases, the annual information return data is submitted in the MessageSpec structure, and the AI's identifying information is submitted in the AI element
        - ▪ When TRACE703 is given, Ilmoitin checks that there are no Payment or Summary structures in the return
    - o TRACE704 – deletion return, when a previously submitted return is deleted in full
        - ▪ A deletion return for the previous year can be submitted by the end of March
            - • e.g. an annual information return for 2022 can be deleted until 31 March 2023
        - ▪ Ilmoitin checks if a deletion return is submitted after 31 March.
            - • If it is necessary to give a deletion return after the aforementioned date, contact the Tax Administration to agree upon the procedure

Element	Attribute	Input Type	M/O
CorrMessageRefID		String	O/M

- MessageRefId of the return to be deleted
  - e.g. WRP101-6606611-7-2021-1
- CorrMessageRefId must be reported only when deleting previously reported messages information (TRACE 704).
  - Ilmoitin checks that CorrMessageRefId has been reported only if MessageTypeIndic is TRACE704
- A deletion return TRACE704 can refer to one original return and all its correction returns sent after the original return (MessageRefId)
- Multiple original returns can be deleted with deletion file
- Ilmoitin checks that the format is correct, Finnish Business ID – year – consecutive number
- Ilmoitin checks that the original return specified by the MessageRefID of the deletion return is found
- On deletion return TRACE704 only TraceWrapper and MessageSpec structures are given, TraceBody structure is not given

Element	Attribute	Input Type	M/O
ReportingPeriod		Date	M

- Calendar year during which the dividend was paid
- Last day of the reported calendar year in the format YYYY-12-31; for example, dividends paid in 2022 are reported in the format 2022-12-31
- Ilmoitin checks that ReportingPeriod is reported in format YYYY-12-31
- The AI must see to it that the annual information return is filed for the right year and that a valid schema is used
- Ilmoitin notifies, if an earlier payment year's data is filed or if a return is filed during the payment year

Element	Attribute	Input Type	M/O
Timestamp		dateTime	M

- Sender adds the creation time for the annual information return with the accuracy of milliseconds. Example: 2020-01-17T09:30:45.123

6.3   TRACE Body

Contrary to the OECD's schema, in Finland the AI's annual information return can contain only one TraceBody.
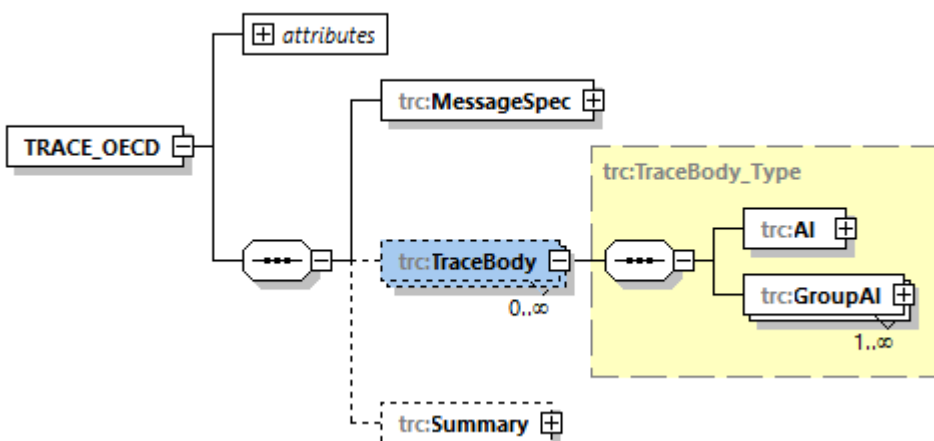
6.3.1 AI
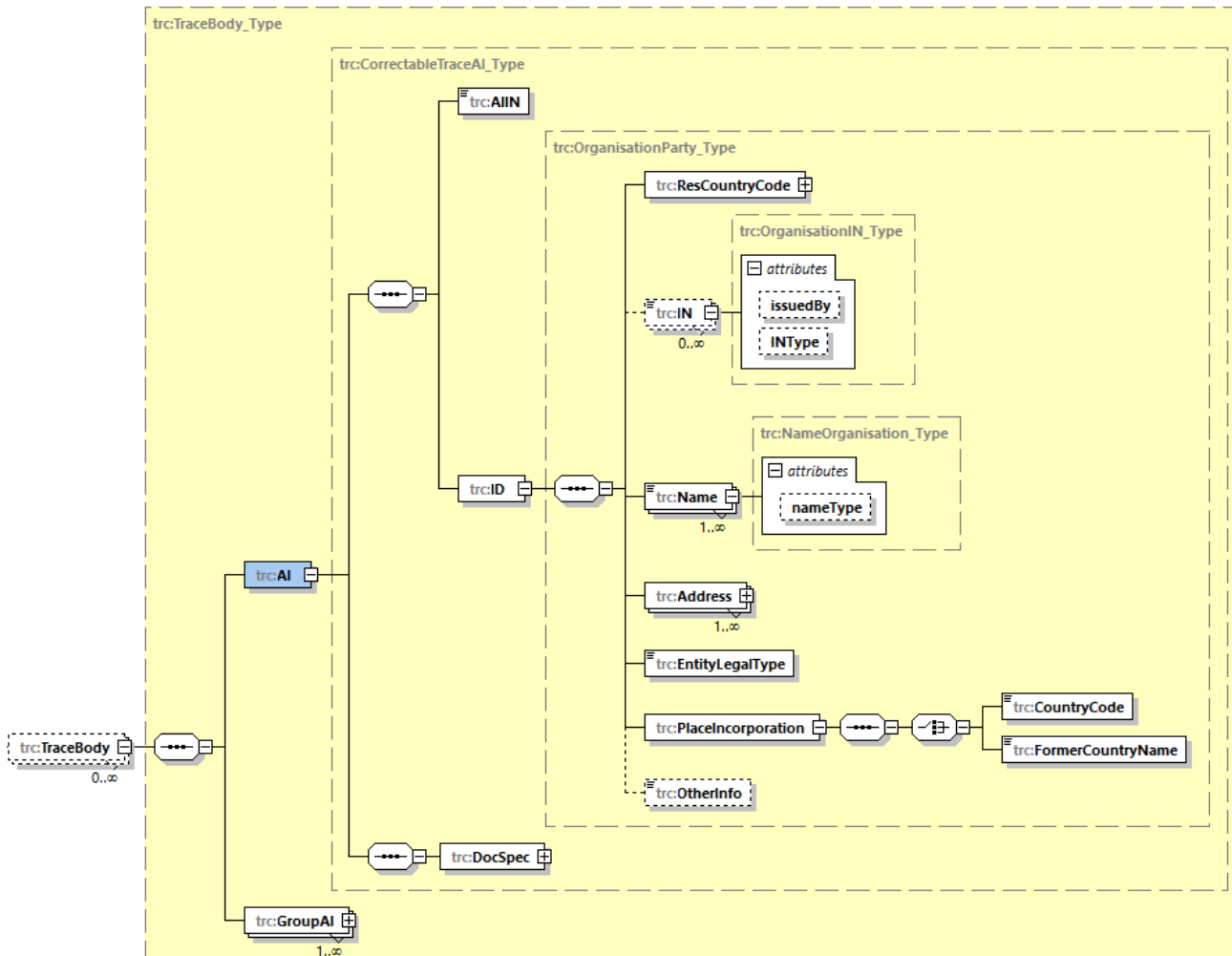
Element	Attribute	Input Type	M/O
AI		CorrectableTraceAI_Type	M

- The structure is for reporting the identifying information of the AI filing the AI's annual information return

Element	Attribute	Input Type	M/O
AIIN		String	M

- The element is for the AI's Finnish Business ID
- Ilmoitin checks that the Finnish Business ID is the same as in the SendingCompanyAIIN element

Element	Attribute	Input Type	M/O
ID		OrganisationParty_Type	M

- The element is for the AI's information:
- For content, see section 6.3.6 OrganisationParty_Type structures

Element	Attribute	Input Type	M/O
DocSpec		DocSpec_Type	M

- The element is for the identifying information of the AI record
- For content, see section 6.3.7 DocSpec structure

6.3.2 **GroupAI**
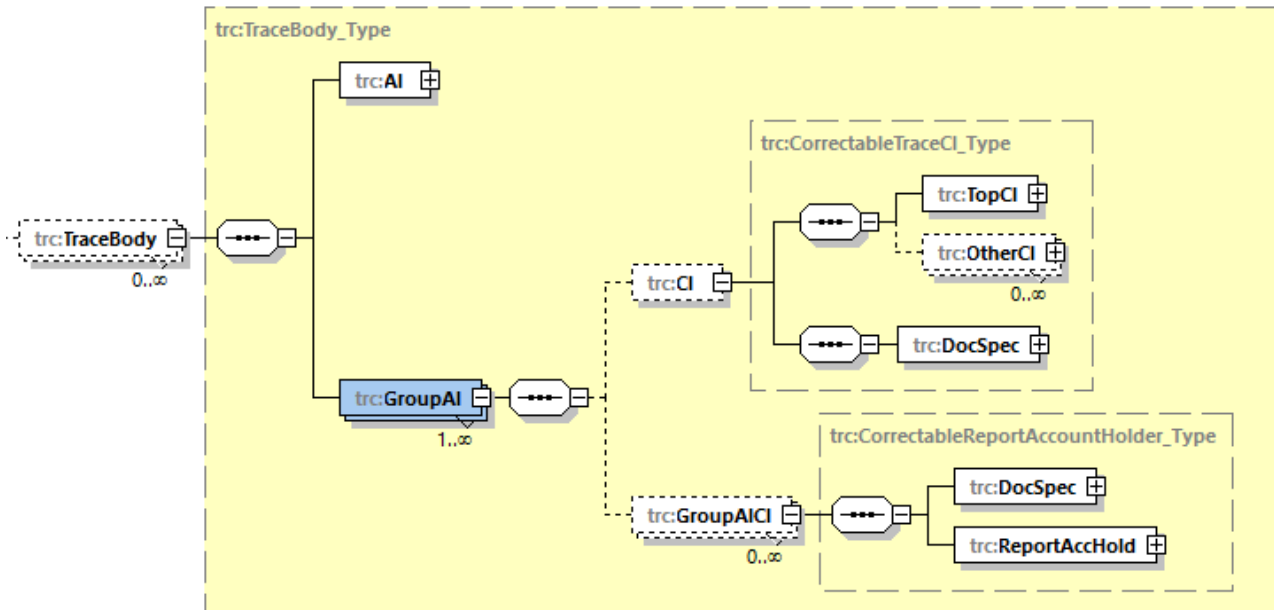
Element	Attribute	Input Type	M/O
GroupAI			M

- This structure is for reporting the
  - o AI's direct customers, i.e. identity information on dividend beneficiaries that the Intermediary has taken responsibility for (Investor)
  - o Contractual Intermediaries (CI), and their customers i.e. identity information on dividend beneficiaries for whose information the AI has taken responsibility for (CI and Investor)
    - ▪ information on CI closest to the Investor must be given (TopCI)
    - ▪ information on the other CIs in the custody chain are given if known to the AI (OtherCI)
  - o other AIs and dividends transferred to them (OtherAI)
    - ▪ only information on the AI next in the chain, who is closer to the dividend beneficiary and to whom the dividend were transferred, is given – including the AI's information, dividend amounts transferred and tax at source withheld
- The GroupAI element is repeated as many times as there are chains of intermediaries

6.3.2.1 CI

Element	Attribute	Input Type	M/O
CI		CorrectableTraceCI_Type	O

- This structure is for reporting the chain of CIs (if any).
- The structure must be submitted, if dividends have been transferred through a CI, and the AI reports the identity information on dividend beneficiaries
- The structure is not used, if another AI has taken responsibility for the identity information on dividend beneficiaries, even if there is a CI inbetween.

6.3.2.1.1 TopCI

Element	Attribute	Input Type	M/O
TopCI		OrganisationParty_Type	M

- This structure is for reporting the information of the CI that is closest to the dividend beneficiary and has investigated and identified the beneficiary and their country of tax residence.
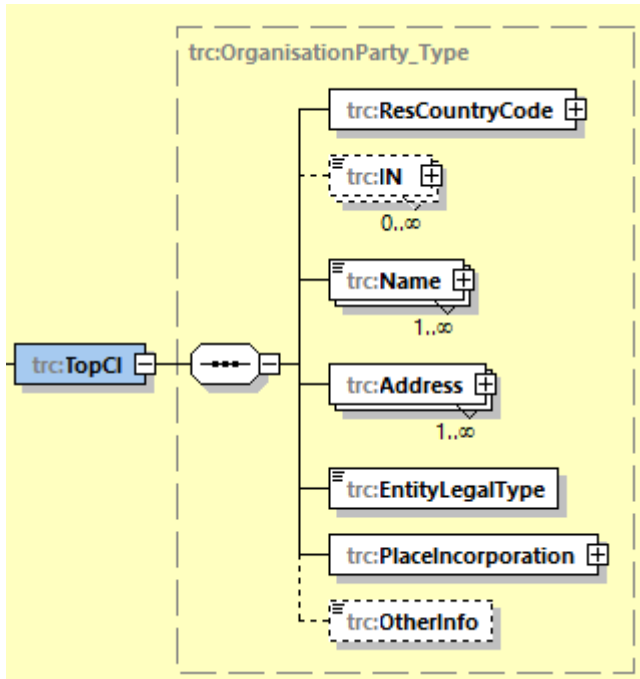
Element	Attribute	Input Type	M/O
ResCountryCode			M

- − 2-character country code of the country of residence (ISO-3166 Alpha 2) for the CI closest to the dividend beneficiary

Element	Attribute	Input Type	M/O
First		iso:CountryCode_Type	M

- • Primary, 2-character country code of the country of residence (ISO-3166 Alpha 2) for the CI closest to the dividend beneficiary

Element	Attribute	Input Type	M/O
Other		iso:CountryCode_Type	O

- • Not in use in this context

Element	Attribute	Input Type	M/O
IN		trc:OrganisationIN_Type	
	issuedBy	iso:CountryCode_Type	O
	INType	xsd:string	O

- − The element is for reporting the TIN, GIIN or other such tax number of the CI closest to the dividend beneficiary
- − e.g. issuedBy="FI" INType="TIN">1234567-8<

Element	Attribute	Input Type	M/O
Name		trc:NameOrganisation_Type	M
	nameType	stf:OECDNameType_EnumType	M

- − Official name of the CI closest to the dividend beneficiary
- − Name of a branch or a department in question can be added after the official name of the CI.
- − Element can be given only once per CI even though the element can be repeated.
- − OECDNameType_EnumType
    - • OECD201=indiv (individual)
    - • OECD202=alias (alias)
    - • OECD203=nick (nickname)
    - • OECD204=aka (also known as)
    - • OECD205=dba (doing business as)
    - • OECD206=legal (legal name)

- OECD207=atbirth (name at birth)
- NameType is mandatory in Finland
- OECD206=legal used in Finland
- Ilmoitin checks that OECD206 has been reported

Element	Attribute	Input Type	M/O
Address		trc:Address_Type	M

- Address information of the CI closest to the dividend beneficiary
- See section 6.3.3 Address structures

Element	Attribute	Input Type	M/O
EntityLegalType		OECDLegalType_EnumType	M

- Legal form
- Values:
  - OECD401=Sole proprietorship
  - OECD402=Corporation
  - OECD403=Government (including municipality, central bank or other public entity)
  - OECD404=International organisation
  - OECD405=Pension institution or pension fund
  - OECD406=Non-profit organisation
  - OECD407=Collective investment vehicle
  - OECD408=Partnership
  - OECD409=Trust
  - OECD410=Estate
  - OECD411=Other
- Ilmoitin notifies if the value is other than OECD402 or OECD408

Element	Attribute	Input Type	M/O
PlaceIncorporation			M

- Country of residence of the CI closest to the dividend beneficiary
- The state in which the corporation is registered, or the state according to whose legislation the corporation has been incorporated
- Either CountryCode or FormerCountryName must be submitted
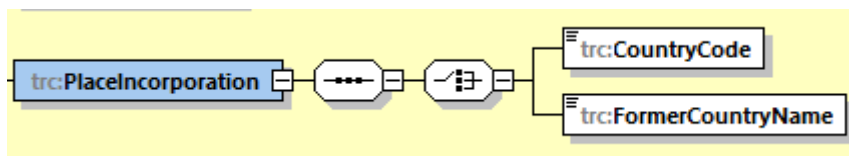
Element	Attribute	Input Type	M/O
CountryCode		iso:CountryCode_Type	O/M

- Country of residence of the CI closest to the dividend beneficiary, specified by a 2-character country code (ISO-3166 Alpha 2) or

Element	Attribute	Input Type	M/O
FormerCountryName		xsd:string	O/M

- Country of residence of the CI closest to the dividend beneficiary, if there is no 2-character country code for the country in question

Element	Attribute	Input Type	M/O
OtherInfo		xsd:string	O

- The element is for additional information about the CI closest to the dividend beneficiary

6.3.2.1.2 OtherCI

Element	Attribute	Input Type	M/O
OtherCI		OrganisationParty_Type	O

- The OtherCI structure is for reporting any such other CIs in the custody chain for whose dividend payment information the AI has taken responsibility for. The data need not be submitted in hierarchical order.
- The content of the OrganisationPartyType block of OtherCI is the same as in the TopCI structure

6.3.2.1.3 DocSpec

Element	Attribute	Input Type	M/O
DocSpec		stf:DocSpec_Type	M

- The structure is for reporting the identifying information of the CI record
- See section 6.3.7 DocSpec structure

6.3.2.2 GroupAICI

Element	Attribute	Input Type	M/O
GroupAICI		CorrectableReportAccountHolder_Type	O

- The structure is repeated as many times as there are, in the same intermediary chain of the CI, dividend beneficiaries or AIs in the same chain.
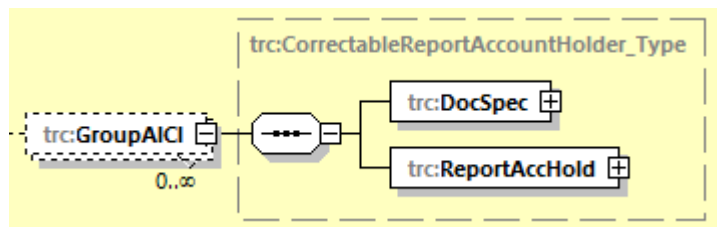
Element	Attribute	Input Type	M/O
DocSpec		stf:DocSpec_Type	M

- The element is for the identifying information of the dividend beneficiary or AI record
- See section 6.3.7 DocSpec structure

6.3.2.2.1 ReportAccHold

Element	Attribute	Input Type	M/O
ReportAccHold			M

- The structure is for the information of the dividend beneficiary (Investor) or other AI (OtherAI)
- The information on the dividend beneficiary is submitted
    - if the dividend beneficiary is the AI's own customer
    - or the AI has taken responsibility for dividends forwarded by a CI.
- Other AI's information is submitted when the filer has forwarded dividends to another AI.
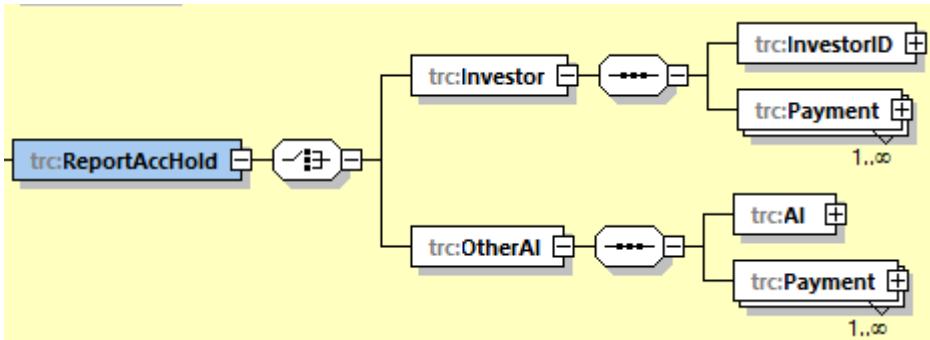
6.3.2.2.1.1   Investor

Element	Attribute	Input Type	M/O
Investor			M

- Dividend beneficiary information

Element	Attribute	Input Type	M/O
InvestorID		trc:InvestorID_Type	M

– The structure is for reporting information on either an individual (Individual) or an organisation (Organisation).

Element	Attribute	Input Type	M/O
Individual		trc:Person-Party_Type	O/M

- The structure is for reporting dividend beneficiary information on an individual and following elements are submitted:
  - ResCountryCode, TIN, BirthInfo, NameType, Name and Address-Free or AddressFix
- In situations where 30% tax at source has been withheld and identity information on the dividend beneficiary in the intermediary's knowledge is reported, the following elements are submitted:
  - ResCountryCode/First = X0
  - NameType = OECD206
  - In the following elements the identity information of the dividend beneficiary as known is reported (please see the detailed guidance: Authorised Intermediary's responsibilities and liabilities):
    - ResCoutryCode/Other, TIN and BirthInfo, FirstName, Lastname, Address/CountryCode, AddressFree or AddressFix
- Additionally, this structure is also used in situations where 35% tax at source has been withheld and instead of the identity information on the dividend beneficiary the name of the intermediary (AI or CI) is submitted
  - In this case the following elements are submitted:
    - ResCountryCode/First =X5,
    - TIN = 000000000,
    - NameType = OECD206,
    - FirstName = NFN,
    - Lastname = 'Name of the AI or CI',
    - Address/CountryCode = X5,
    - AddressFree or AddressFix = Unknown
  - In these situations the intermediary reported in the LastName -element is not considered as the dividend beneficiary
  - By reporting a 35 % tax at source witholding from the dividend payment, the AI demonstrates to the Tax Administration that it has not taken responsibility of the dividends in question

- Detailed information about the possible CI is reported in the CI-structure
- See section 6.3.4 PersonParty_Type

Element	Attribute	Input Type	M/O
Organisation		trc:Organisation-Party_Type	O/M

- The structure is for reporting dividend benefiaciary information on an organisation and following elements are submitted:
    - ResCountryCode, IN, NameType, Name, EntityLegalType, PlaceIncorporation and AddressFree or AddressFix
- In situations where 30% tax at source has been withheld, the identity information on the dividend beneficiary in the intermediary's knowledge, as well as the value X0 in the ResCountryCode/First -element, are submitted. In the ResCountryCode/other -element the country of residence as known is submitted.
- In a similar way, the identity information on the dividend beneficiary is submitted when it has been confirmed that the dividend beneficiary is a corporation entitled to 20% withholding of tax at source.
- See section 6.3.6 OrganisationParty_Type

Element	Attribute	Input Type	M/O
Payment		TracePaymentInvest_Type	M

- This structure is for information on the payment made to the dividend beneficiary
- Ilmoitin checks that only one Payment-structure in the GroupAICI-structure has been given
- See section 6.3.8 Payment

6.3.2.2.1.2 OtherAI

Element	Attribute	Input Type	M/O
OtherAI			M

- In this structure, the AI filing the return reports information of the other AI, to whom they have forwarded dividends, and information on forwarded dividends. Information is divided per issuer, per dividend payment date and ISIN-code.

Element	Attribute	Input Type	M/O
AI		TraceAI_Type	M

- Information on another AI

Element	Attribute	Input Type	M/O
AIIN		xsd:string	M

- Finnish Business ID of the other AI
- Ilmoitin checks the format of the Finnish Business ID

Element	Attribute	Input Type	M/O
ID		trc:Organisation-Party_Type	M

- Identifying information of the other AI
- See section 6.3.6 OrganisationParty_Type

Element	Attribute	Input Type	M/O
Payment		trc:TracePaymentBasic_Type	

- Information on dividends forwarded on to another AI by the AI filing the return
- Dividends forwarded to other AI (OtherAI) are reported as a total sum
    - The following elements of structure 6.3.8 TracePaymentBasic_Type are reported: Type=OECD501, PaymentDate, Issuer, Security, Gross, WhtRate and WhtAmountAI

- Otherwise the Payment structure does not have to be reported
  - Ilmoitin checks that only one Payment-structure in the GroupAICI-structure has been given

6.3.3 Address structures

The address is submitted using the AddressFix structure. If the AddressFix structure cannot be used, the address is given using the AddressFree structure.

- The Address structure is mandatory on the Schema
- Address information is mandatory when reporting dividend beneficiary information (Investor)
- Address information is not reported when reporting Authorised Intermediary (AI and OtherAI) information
- Address information for a Contractual Intermediary (TopCI and OtherCI) is reported if available to the filer
- For situations where address information is not reported:
  - in the mandatory CountryCode element, the same country code can be reported as in the ResCountryCode element of the structure concerned
  - in the AddressFree structure XX is given
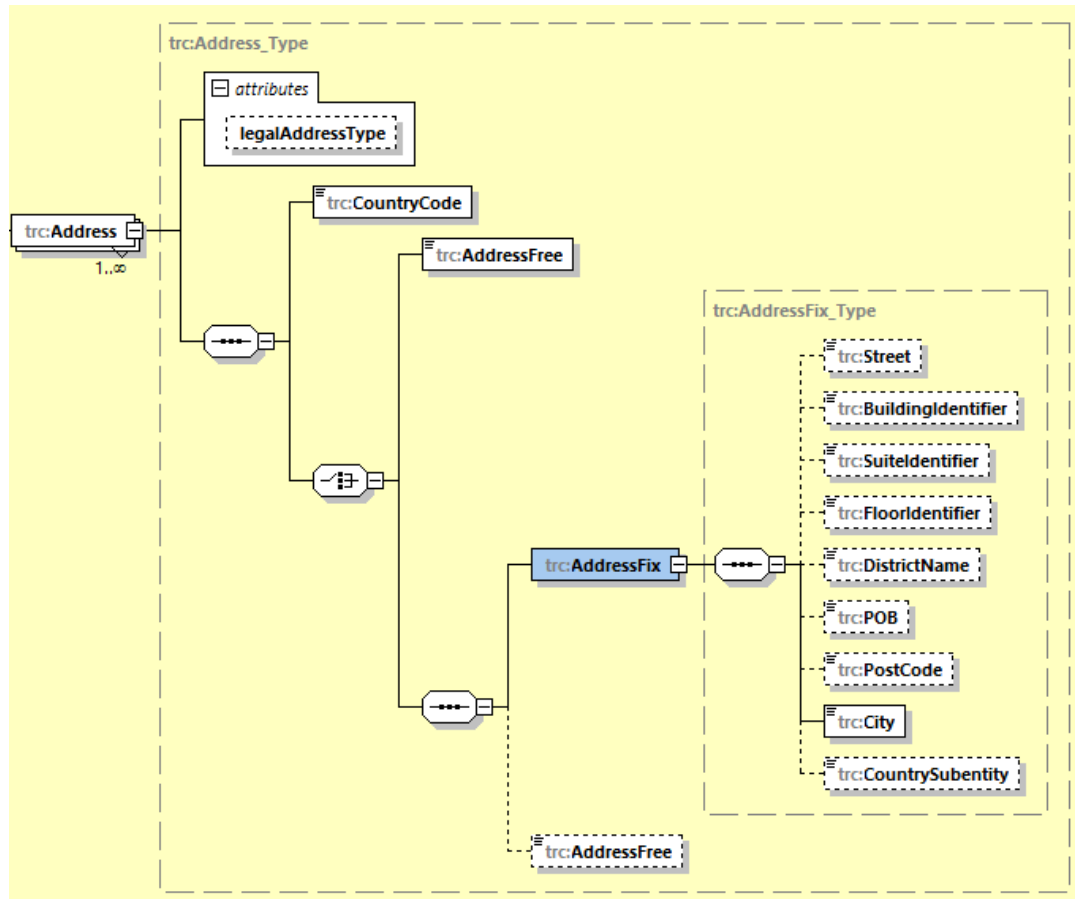
Element	Attribute	Length	Input Type	M/O
Address	legalAd-dressType		stf:OECDLegalAd-dressType_EnumType	O

- Address type
  - OECD301 = residential or business
  - OECD302 = residential
  - OECD303 = business
  - OECD304 = registered office
  - OECD305 = unspecified

Element	Attribute	Length	Input Type	M/O
CountryCode			iso:CountryCode_Type	M

- Country of location of the address
- 2-character country code (ISO-3166-1 Alpha 2)
- If the identifying information of the dividend beneficiary is not submitted (tax at source 35 %), report 'X5'
  - When information is reported in the Investor structure and X5 is reported, Ilmoitin checks that the reported tax percentage in the element WhtRate is 35% when Payment/Basic/Type is OECD501

6.3.3.1 AddressFix

The full street address must be given in the AddressFix structure, which at a minimum includes:
- Street address
- City
- Postal code

Element	Attribute	Length	Input Type	M/O
Street			xsd:string	M

- Street name
- If not known, report 'unknown'
- Ilmoitin checks that the element contains information

Element	Attribute	Length	Input Type	M/O
BuildingIdentifier			xsd:string	O

- House no./Building no.

Element	Attribute	Length	Input Type	M/O
SuiteIdentifier			xsd:string	

- Apartment number, etc.

Element	Attribute	Length	Input Type	M/O
FloorIdentifier			xsd:string	O

- Floor

Element	Attribute	Length	Input Type	M/O
DistrictName			xsd:string	O

- Town/city district

Element	Attribute	Length	Input Type	M/O
POB			xsd:string	O

- P.O. Box

Element	Attribute	Length	Input Type	M/O
PostCode			xsd:string	M

- Postal code
- Ilmoitin checks that the element is given
- If you do not know the postal code, report '00000'

Element	Attribute	Length	Input Type	M/O
City			xsd:string	M

- City/Municipality
- Ilmoitin checks that the element includes information
- If the town or city is not known, report 'unknown'

Element	Attribute	Length	Input Type	M/O
CountrySubentity			xsd:string	O

- State, province or other sub-entity of the country
- Required, if known to the AI

6.3.3.2 AddressFree

The AddressFree structure is used if the address cannot be submitted in the Address-Fix structure.

This structure can also be used to submit an address in situations where the AI's system does not distinguish the elements of the address as required by the AddressFix structure.

Element	Attribute	Length	Input Type	M/O
AddressFree			xsd:string	**O**

- Free address field
- Recommended order: street, town/city, postal code
- Secondary to AddressFix
- If the AddressFix structure contains all the necessary address information, the AddressFree element should be omitted
- Address information is mandatory when reporting identifying information on the dividend beneficiary in the Investor structure
  - o Ilmoitin checks that at least 7 characters have been submitted in the Investor structure
  - o If the AI or the filer does not know a current or previous address, they report 'unknown' in the AddressFree element
    - ▪ Ilmoitin checks that the reported tax in \Investor\Payment\Basic\Gross element Rate is 35%, when Payment/Basic/Type is OECD501

6.3.4 PersonParty_Type
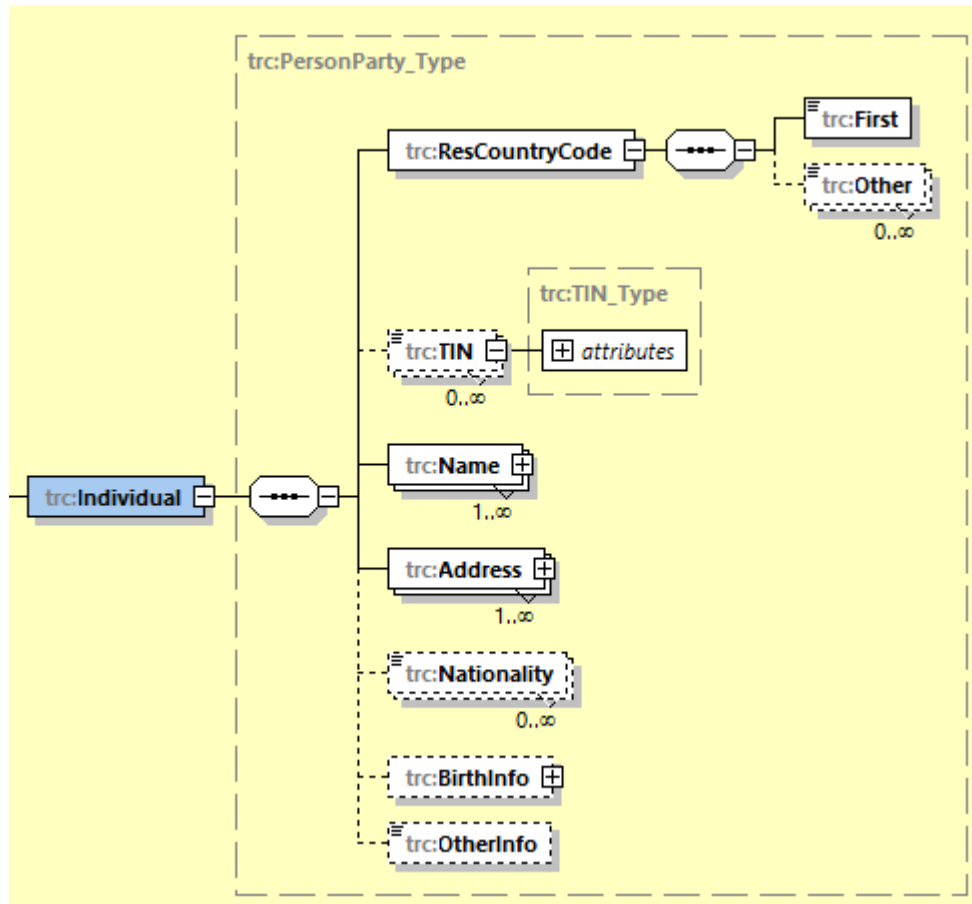
Element	Attribute	Input Type	M/O
ResCountryCode			M

Element	Attribute	Input Type	M/O
First		iso:CountryCode_Type	M

- Dividend beneficiary's country of residence for tax purposes, whose tax treaty articles are applied to the reported dividend, is reported when tax treay benefits are granted.
- 2-character country code (ISO-3166 Alpha 2)
- When tax treaty benfits are not granted:
    - if a dividend beneficiary is reported without a country of residence (WhtRate 30%), the code to be used instead of the country code is X0.
    - if a dividend beneficiary is reported without identifying information (WhtRate 35%), the code to be used instead of the country code is X5.
- Ilmoitin checks that X0, X5 or a 2-character country code (ISO-3166 Alpha 2) has been submitted
- Ilmoitin checks that the element does not contain the country code FI

Element	Attribute	Input Type	M/O
Other		iso:CountryCode_Type	O

- When X0 is reported in First-element, the country of residence of the dividend beneficiary is reported here when known

- - For example, when the applied tax-at-source rate is based on national legislation (WhtRate 30%)
    - For example, when the dividend beneficiary has reported its country of residence for tax purposes, but tax treaty benefits have not been granted
  - If the dividend beneficiary has more than one country of residence for tax purposes, all such countries are reported if known. For instance if the beneficiary has reported other countries of residence on the ISD form.
  - Ilmoitin notifies, if the element contains information except when X0 is reported in the First-element.

Element	Attribute	Input Type	M/O
TIN	issuedBy	trc:TIN_Type	M

- Individual's TIN in the country of residence
  - Required information: Ilmoitin checks that the element is submitted and that it has content
  - IssuedBy: information on the country issuing the TIN is mandatory
  - Ilmoitin notifies about the validity of the format of the Individual TIN if the TIN in question is issued by an EU member state
- The TIN issued by the beneficiary's country of residence for tax purposes (ResCountryCode/First) must be reported. TINs issued by any other countries of residence (Other) can be submitted, if known.
- In addition a Finnish personal identity code is reported if the beneficiary has one and its it known to the intermidiary.
  - In this case, the IssuedBy is 'FI'
- If the country of residence does not issue TINs and the individual does not have a Finnish personal identity code, only the date of birth (BirthDate) is submitted
- If the AI has no tax identifier for the dividend beneficiary, they report nine zeros '000000000'
  - In such situations, Ilmoitin checks that the issuedBy attribute is not reported

Element	Attribute	Input Type	M/O
Name		trc:NamePerson_Type	M

- Name of dividend beneficiary
- See section 6.3.5 NamePerson_Type

Element	Attribute	Input Type	M/O
Address		trc:Address_Type	M

- Address of dividend beneficiary
- See section 6.3.3 Address structures

Element	Attribute	Input Type	M/O
Nationality		iso:CountryCode_Type	O

- Not in use

Element	Attribute	Input Type	M/O
Birthinfo			O/M

- Birth information of the dividend beneficiary

Element	Attribute	Input Type	M/O
BirthDate		xsd:date	O/M

- Date of birth
- Submitted in format YYYY-MM-DD
- Ilmoitin checks that the birthyear is between 1900 and the current year

- For returns submitted for years 2021 and 2022 Ilmoitin checks that the information is reported if WhtRate is less than 35% and the element Individual/TIN contains nine zeros
- For returns submitted from the year 2023 and onwards, Ilmoitin.fi checks that the element is submitted when WhtRate is less than 35%
    - If there is no date of birth, artificial value 1900-01-01 is given

Element	Attribute	Input Type	M/O
City		xsd:string	O

- Not in use

Element	Attribute	Input Type	M/O
CitySubentity		xsd:string	

- Not in use

Element	Attribute	Input Type	M/O
Countryinfo			O

- Not in use

Element	Attribute	Input Type	M/O
OtherInfo		xsd:string	

- In this element, report the name of the flow through entity (EntityName) and its tax identification or other registration number (EntityID) when information on the beneficiary behind the flow through entity has been reported in the Investor structure. This element is used when tax treaty benefits have been granted to a beneficiary behind a flow through entity, such as a collective investment vehicle.
    - Information on the flow through entity is reported in the Investor structure if no tax treaty benefits have been granted to its beneficiaries.
- Information reported in the element: EntityName:Value;EntityID:Value;
- Ilmoitin checks that no other keywords than EntityName or EnityID are submitted in the element and that there is a colon (:) after the keyword and before the value.
- Ilmoitin checks that if there is data in the element: there is a value after the EntityName and EntittyID, and before semicolon (;)

6.3.5 **NamePerson_Type**
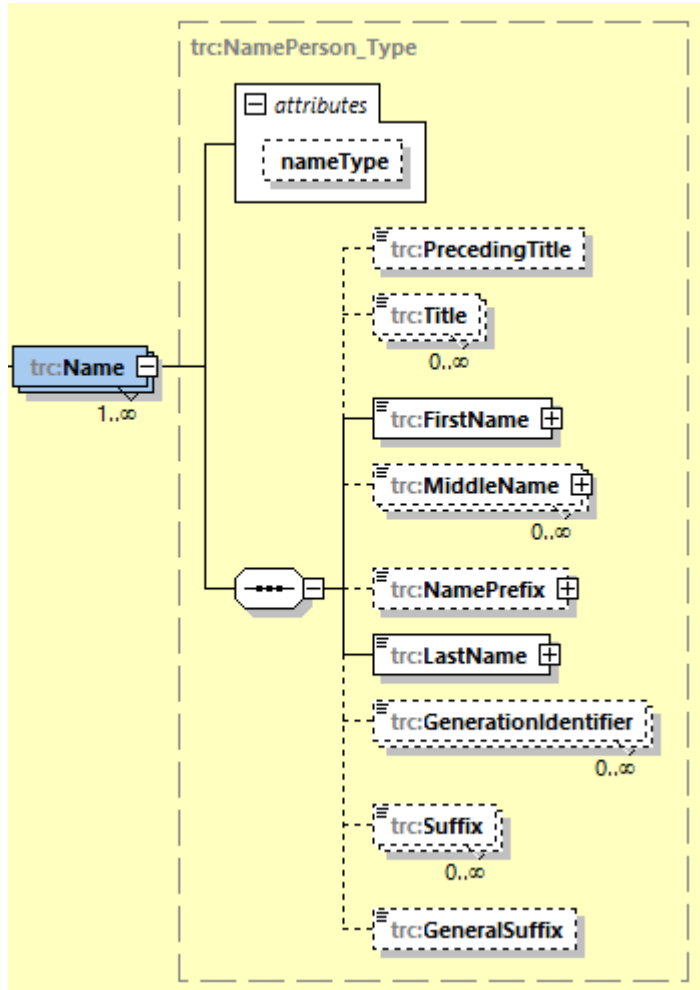
Element	Attribute	Input Type	M/O
Name	nameType	OECDNameType_EnumType	**M**

- The name of the dividend beneficiary
- The name of the dividend beneficiary can be given only once per dividend payment even though the structure can be repeated.
- OECDNameType_EnumType
    - OECD201=indiv (individual)
    - OECD202=alias (alias)
    - OECD203=nick (nickname)
    - OECD204=aka (also known as)
    - OECD205=dba (doing business as)
    - OECD206=legal (legal name)
    - OECD207=atbirth (name at birth)
- Used in Finland: OECD206= legal
- Ilmoitin checks that OECD206 is reported

Element	Attribute	Input Type	M/O
PrecedingTitle			

- Not in use

Element	Attribute	Input Type	M/O
Title			

- Not in use

Element	Attribute	Length	Input Type	M/O

FirstName			xsd:string	M

- First name of the individual
- Required information
- If the individual has no first name, submit NFN (No First Name)
- Ilmoitin notifies if NFN is reported and the tax at source rate (Rate) is other than 35%

Element	Attribute	Length	Input Type	M/O
MiddleName			xsd:string	O

- Middle names of the individual
- All middle names are given in the same element

Element	Attribute	Length	Input Type	M/O
NamePrefix			xsd:string	**O**

- Prefix to individual's last name: van, von, de, von de, etc.
- Can also be reported in the LastName element

Element	Attribute	Length	Input Type	M/O
LastName			xsd:string	M

- Last name of the individual
- Required information
- In the case of a natural person, all the last names are reported in this field
- Ilmoitin will check that the LastName element contains data
  - If the beneficiary's name is not known and the value in the WhtRate element is 35%, the name of the intermediary closest to the beneficiary that the AI has knowledge of or the name of the AI is reported instead

Element	Attribute	Length	Input Type	M/O
GenerationIdenti-fier			xsd:string	

- Not in use

Element	Attribute	Length	Input Type	M/O
Suffix			xsd:string	

- Not in use

Element	Attribute	Length	Input Type	M/O
GeneralSuffix			xsd:string	

- Not in use

6.3.6 **OrganisationParty_Type**

Depending on the structure, this structure is for reporting information on either the corporate dividend beneficiary (Investor) or the AI (AI or OtherAI).
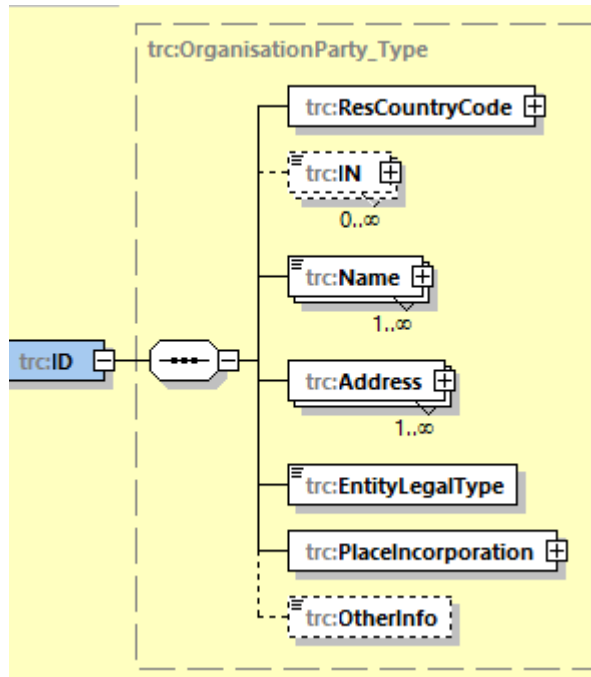
Element	Attribute	Input Type	M/O
ResCountryCode			M

Element	Attribute	Input Type	M/O
First		iso:CountryCode_Type	M

- To be submitted, when tax treaty benefits are granted, the country of residence (whose tax treaty articles are applied to the dividend) of the organisation receiving dividend (Investor)
- XX is reported for the AI (AI, OtherAI).
- When tax treaty benefits have not been granted and information of an organisation receiving dividend is reported (Investor structure):
    - X0 is reported in the element
    - country of residence is reported in Other-element
- 2-character country code (ISO-3166 Alpha 2)
- Ilmoitin checks that either code X0 or a 2-character country code (ISO-3166 Alpha 2) has been submitted in Investor-structure
- Ilmoitin checks that the element does not contain the country code FI in Investor-structure

Element	Attribute	Input Type	M/O
Other		iso:CountryCode_Type	O

- When X0 is reported in First-element, the country of residence of the dividend beneficiary is reported here when known
    - For example, when the applied tax-at-source rate is based on national legislation(WhtRate 30%, 20% or other tax at source percentage based on Finnish national legislation)
    - For example when dividend beneficiary has informed the country of residence for tax purposes but tax treaty benefits have not been granted

- If the dividend beneficiary has more than one country of tax residence all known countries are reported
- Ilmoitin notifies if the element contains information except when X0 is reported in the First-element
- Not used when reporting information of an AI in the OtherAI or AI structures

Element	Attribute	Input Type	M/O
IN		trc:OrganisationIN_Type	
	issuedBy	iso:CountryCode_Type	M
	INType	xsd:string	M

- The element is for reporting an identifier issued by an authority (IN) to the dividend beneficiary, such as TIN or EIN, when the OrganisationParty_Type structure is related to the Investor structure
  - Primarily a TIN issued by the country of tax residence is reported (ResCountryCode/First)
  - issuedBy: information on the country that issued the TIN is required
  - e.g. issuedBy="FI" INType="TIN">1234567-8<
  - If the beneficiary does not have any identifier issued by an authority, nine zeros 000000000 is reported.
    - In such situations, Ilmoitin checks that the issuedBy attribute is not reported.
- For an Authorised Intermediary (OtherAI and AI), the Finnish Business ID is reported
- Required information: Ilmoitin checks that the element is submitted and it contains information

Element	Attribute	Input Type	M/O
Name		trc:NameOrganisation_Type	M
	nameType	OECDNameType_EnumType	M

- The element is for reporting the official name
- Name of a branch or a department in question can be added after the official name of the AI (AI, OtherAI).
- Element can be given only once per organisation even though the element can be repeated.
- OECDNameType_EnumType
  - OECD201=indiv (individual)
  - OECD202=alias (alias)
  - OECD203=nick (nickname)
  - OECD204=aka (also known as)
  - OECD205=dba (doing business as)
  - OECD206=legal (legal name)
  - OECD207=atbirth (name at birth)
- OECD206=legal used in Finland
- Ilmoitin checks that OECD206 is reported
- Ilmoitin checks that element contains data

Element	Attribute	Input Type	M/O
Address		trc:Address_Type	M

- See section 6.3.3 Address structures

Element	Attribute	Input Type	M/O
EntityLegalType		trc:OECDLegalType_EnumType	M

- Legal form
- Values:
  - OECD401=Sole proprietorship
  - OECD402=Corporation

- o OECD403=Government (including municipality, central bank or other public entity)
- o OECD404=International Organisation
- o OECD405=Pension Institution Or Pension Fund
- o OECD406=Non-Profit Organisation
- o OECD407=Collective investment vehicle
- o OECD408=Partnership
- o OECD409=Trust
- o OECD410=Estate
- o OECD411=Other
  - o The OtherInfo element is for specifying 'other legal form'
  - o Legal form Other should not be used as default value. Legal form Other is used only if any other Legal form is not applicable.

Element	Attribute	Input Type	M/O
PlaceIncorporation		OrganisationParty_Type	M

- Country where the organisation is registered or country according to whose legislation the organisation was incorporated.
- Report either

Element	Attribute	Input Type	M/O
CountryCode		iso:CountryCode_Type	O/M

  or

Element	Attribute	Input Type	M/O
FormerCountryName		xsd:string	O/M

  - Report the name of the country here if the country has no ISO3166 country code.
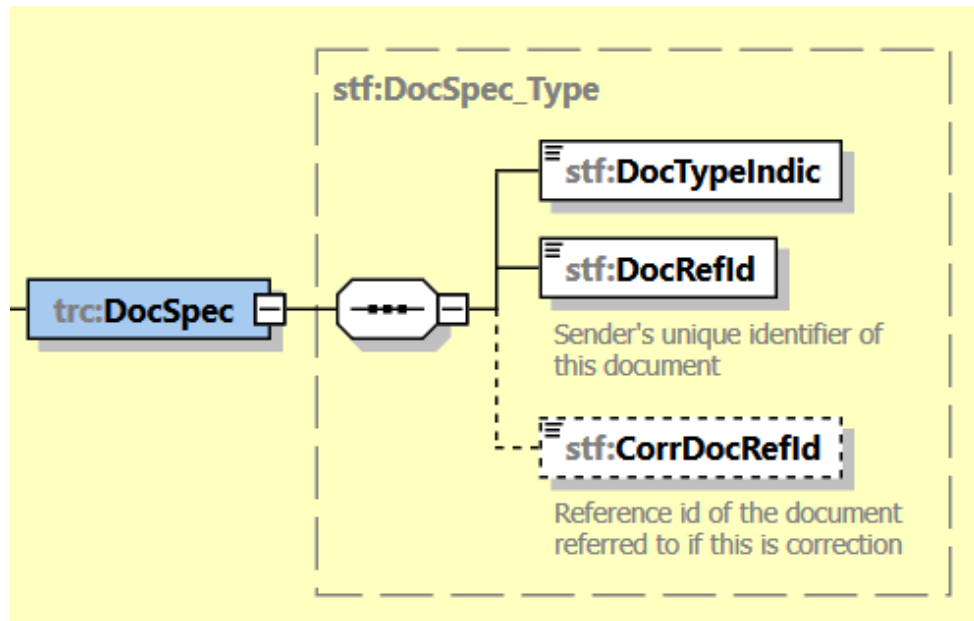
Element	Attribute	Input Type	M/O
OtherInfo		xsd:string	O

- In this element, report the name of the flow through entity (EntityName) and its tax identification or other registration number (EntityID) when information on the beneficiary behind the flow through entity has been reported in the Investor structure. This element is used when tax treaty benefits have been granted to a beneficiary behind a flow through entity, such as a collective investment vehicle.
  - Information on the flow through entity is reported in the Investor structure if no tax treaty benefits have been granted to its beneficiaries
- When the OrganisationParty_Type structure is associated with the Investor structure, further information about the legal form of the dividend beneficiary can be reported in this element
  - used when the value reported in EntityLegalType is OECD411
- Following information can be reported in the element: EntityName:Value;EntityID:Value;LegalType:Value;
- Ilmoitin checks that no other keywords than EntityName, EnityID or LegalType are submitted in the element and that there is a colon (:) after the keyword and before the value.
- Ilmoitin checks that if there is data in the element: there is a value after the EntityName, EntittyID or LegalType, and before semicolon (;)

6.3.7 **DocSpec structure**

DocSpec contains the return type (DocTypeIndic) and identifying information for data structure (DocRefId).

Element	Attribute	Input Type	M/O
DocTypeIndic		stf:OECDDocTypeIndic_EnumType	M

- Type of return
- Codes, if any:
    - OECD0: Resending of data
        - o Used only in the AI and/or CI structures when correcting or deleting individual structural elements with MessageTypeIndic TRACE702.
            - o in the AI structure, when data is reported in the CI or ReportAccHold structure, and AI data has been reported earlier and remains unchanged
            - o in the CI structure, when data is reported in the ReportAccHold structure, and CI data has been reported earlier and remains unchanged
            - o in these cases the DocRefId is the same as in the previous return, and the previously reported information has to be reported again
    - OECD1: New data
        - o Used always to report new data that has not been submitted previously or that has been previously deleted
    - OECD2: Correcting data
        - o Used to correct previously submitted data
    - OECD3: Deleting data
        - o Used to delete previously submitted data
    - o At DocTypeIndic, the values OECD2 and OECD3 can only be used on a correction return (MessageTypeIndic = "TRACE702")
        - o Ilmoitin runs a check process
    - o The same return may contain either new data (DocTypeIndic=OECD1) or corrections/deletions (OECD2 and OECD3), but not both. At DocTypeIndic, the values OECD2 and OECD3 can only be used on a correction return (MessageTypeIndic = "TRACE702")

- o When correcting or deleting information in a separate structure, the whole structure must be resubmitted with all its sub-elements, including those that are not corrected. For example, when correcting the amount of tax withheld (WhtAmountAI) from the dividend forwarded to one Authorised Intermediary (OtherAI) under one ReportAccHold structure, all the sub-elements of the ReportAccHold in question must be resubmitted including their contents.
- o When correcting or deleting data in the ReportAccHold structure, the AI and CI structures are resent (OECD0), unless there is a need to also correct the AI and CI structures. If the CI structure was not given when the original ReportAccHold structure was reported, the CI structure is also omitted when correcting or deleting data in ReportAccHold.
- o When correcting or deleting data in the CI structure, the AI structure is resent (OECD0), unless there is a need to also correct the AI structure. In such situations, the ReportAccHold structure is omitted, unless data within it needs to be corrected or deleted.
- o If data in the AI structure is corrected, the CI and ReportAccHold structures are omitted, unless their data is also corrected or deleted.
- o If the AI structure is deleted (OECD3), the related CI and ReportAccHold structures must also be deleted (either with the same or a separate return). If the CI structure is deleted, all the related ReportAccHold structures must also be deleted (either with the same or a separate return).

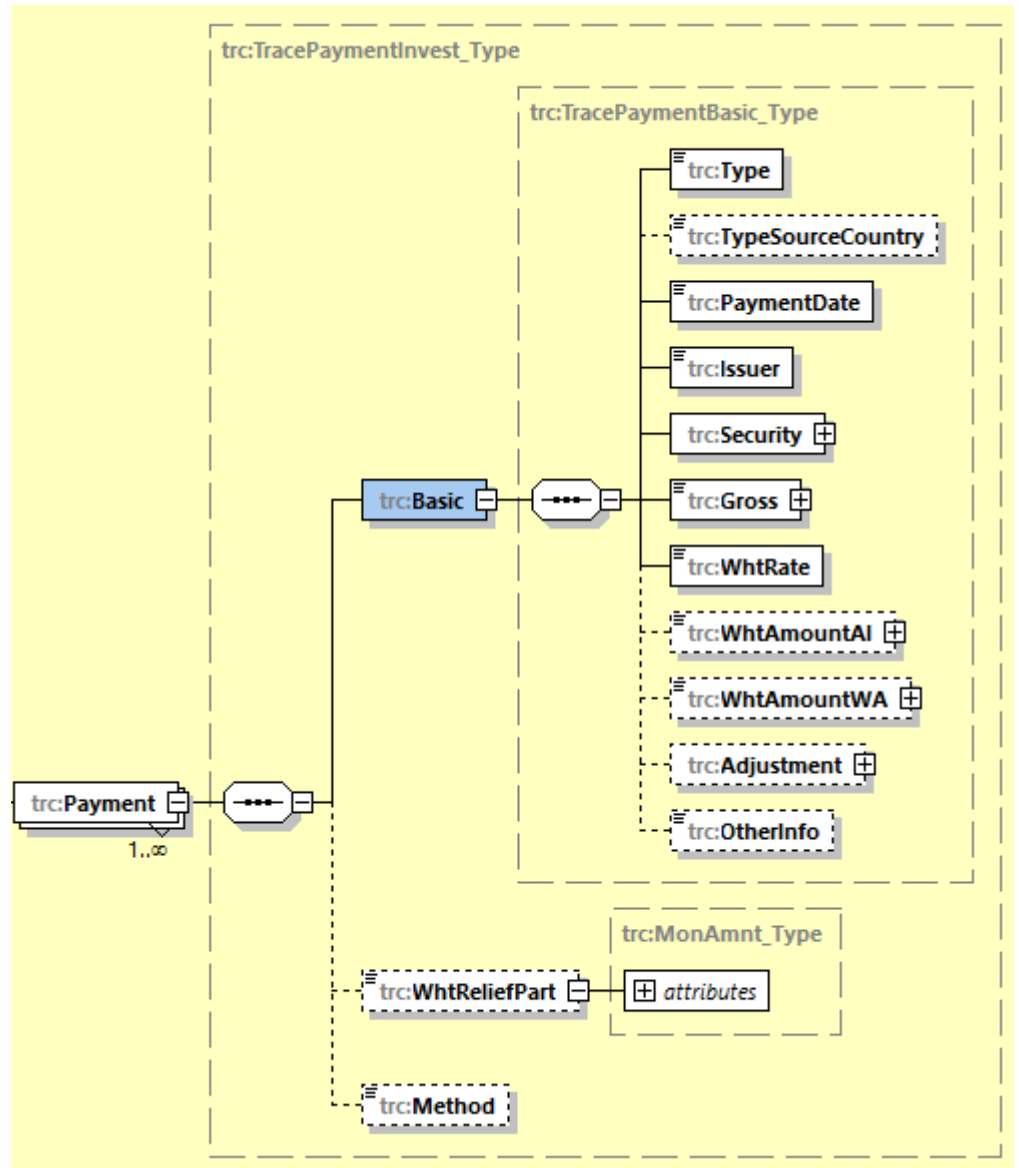| Element	Attribute	Input Type	M/O
DocRefID		xsd:string	M

- Unique identifier for the data structure in question
- The data consists of the following mandatory elements:
    - o Type of return (WRP101)
    - o Hyphen (-) between each element
    - o AI's Finnish Business ID
    - o Identifying part :
        - payment year
        - return number
        - structure (AI,CI, AICI, SUM)
        - unique numbering
        - Example 1: 2020-01-AI001
        - Example 2: 2020-01-CI001
        - Example 3: 2020-01-AICI00
        - Example 4: 2020-01-SUM001
    - o max. length 200 characters
    - o spaces not allowed, not at the beginning nor at the end
- For example, DocRefId in full: WRP101-6606611-7-2020-01-AI001
- Ilmoitin runs a check process to make sure that the format is correct and the identifier is unique, except in the AI and CI structures, when the DocTypeIndic is OECD0
- Ilmoitin checks that type of return in the DocRefId is WRP101

Element	Attribute	Input Type	M/O
CorrDocRefID		xsd:string	O/M

- CorrDocRefID refences the DocRefId of the element to be corrected or deleted
- Required, when DocTypeIndic = OECD2 or OECD3.
- Submitted only when a previous return is being corrected. Correction message has also unique DocRefID.
- Ilmoitin checks that data has been submitted, when DocTypeIndic = OECD2 or OECD3

6.3.8 Payment

The structure contains dividend payment information. Every dividend payment is reported in its own GroupAICI structure in which case the dividend beneficiary information are repeated and every dividend payment is specified with its own DocRefID. In this case one dividend payment can be corrected separately.

6.3.8.1 TracePaymentInvest_Type

Collection element for reporting payment information

Element	Attribute	Input Type	M/O
Basic		trc:TracePaymentBasic_Type	M

- This structure is for payment information
- See section 6.3.8.1.1 TracePaymentBasic_Type

Element	Attribute	Input Type	M/O
WhtReliefPart		trc:MonAmnt_Type	O

- Not in use

Element	Attribute	Input Type	M/O
Method		trc:TraceMethod_enumType	O

- Not in use

6.3.8.1.1 TracePaymentBasic_Type

Element	Attribute	Input Type	M/O
Type		trc:OECDPaymentType_EnumType	M

- Type of dividend/payment
- Values:
  - o OECD501=Cash Dividends
  - o OECD502=Interest
  - o OECD503=Capital Gains
  - o OECD504=Dividends-in-kind
  - o OECD505=Mixed in-kind and cash dividends
  - o OECD506=Other income
- In Finland, only OECD501, OECD504, OECD505 are in use
  - o Ilmoitin checks that other values are not used
  - o OECD504 is used when the dividend has been paid in the form of shares, fractional payments in the form of cash or dividend payor has paid the transfer tax on behalf of the dividend beneficiary
  - o OECD501 is used when AI reports dividends that it has forwarded to other AI (OtherAI)
  - o Ilmoitin checks that OECD501 is used when AI reports dividends it has forwarded to other AI

Element	Attribute	Input Type	M/O
TypeSourceCountry		xsd:string	O

- Not in use

Element	Attribute	Input Type	M/O
PaymentDate		xsd:date	M

- Payment date, the official announced payment date of the dividend
- YYYY-MM-DD
- Ilmoitin checks that reported year is the same year as in ReportingPeriod-element

Element	Attribute	Input Type	M/O
Issuer		xsd:string	M

- Official name of the dividend payor
- Ilmoitin checks that information is reported in the Issuer element
- The official name of the dividend paying company is also reported in situations concerning depositary receipts, such as ADRs

Element	Attribute	Input Type	M/O
Security		trc:SecurityAccountNumber_Type	M

- Security identifier
- Security identifier ISIN must always be reported
-

Element	Attribute	Input Type	M/O
ISIN		trc:ISIN_Type	M

- Ilmoitin checks that the ISIN's format is correct

Element	Attribute	Input Type	M/O
OSIN		trc:OSIN_Type	O/M

- Element is not in use

Element	Attribute	Input Type	M/O
Gross	CurrCode	trc:MonAmnt_Type	M

- Gross amount of dividend
- Negative values not allowed
- The dividend paid is reported in euros
- The euro amount of the dividend is reported as it was when the dividend distributing company paid it, not the euro amount after the currency conversion. Must be reported with the accuracy of two decimals. The decimal separator is point (.)
- Checked that .00 has been submitted

Element	Attribute	Input Type	M/O
WhtRate		trc:TaxRate_Type	M

- The structure contains detailed information on the tax at source withholding rate and the reasons for applying the rate

Element	Attribute	Input Type	M/O
Rate		trc:TaxRate_Type	M

- Tax at source withholding rate
- The tax-at-source rate is submitted as a number with the accuracy of two decimals and without the % sign. The decimal separator is point (.)
- The rate may be a rate in accordance with the tax treaty or national legislation or 20%, 30%, 35%
- Ilmoitin checks that the reported value is zero, if WhtAmountAI is reported as zero
- Ilmoitin notifies if the rate given is not the general tax rate as per the tax treaty of the ResCountryCode country
- Ilmoitin checks, that RateReason is reported, unless the general tax treaty rate according to the tax treaty between Finland and the dividend beneficiary's country of residence (ResCountryCode/First) is less than 15%
- Ilmoitin checks the following, when Payment/Basic/Type is OECD501
  - If the ResCountryCode is X5, the rate must be 35.00
  - If the ResCountryCode is X0,
    - the rate given must be 30.00 if the dividend beneficiary is a natural person (Individual)
    - the rate given must be 0.00, 15.00, 20.00 or 30.00 if the dividend beneficiary is a corporate entity or equivalent (Organisation)
- When reporting OtherAI information, the value 0.00 can be given

Element	Attribute	Input Type	M/O
RateReason		xsd:String	M

- In this element the grounds for the applied tax at source relief is specified, when the applicable tax at source rate is lower than the general tax rate based on a treaty (direct investment dividend and special articles in accordance with the tax treaty) or the tax at source relief is based on domestic legislation of the source country
- Reported in format Reason:value e.g. Reason:TRACEFINDOM1
  - Reason:TRACEFINDOM1=Comparability to a corresponding tax exempt Finnish entity. Please report PrevDecNumber or TASCardNumber in OtherInfo element.
  - Reason:TRACEFINDOM2=Dividend in accordance with the Parent-Subsidiary Directive. More information about about Parent-Subsidiary directive on Payments of dividends, interest and royalties to nonresidents chapter 3.4.4.
  - Reason:TRACEFINDOM3=Other reason based on national legislation
    - For example dividends paid to long term savings accounts (=Finnish pitkäaikaissäästämistili) or equity savings accounts (=Finnish osakesäästötili)
    - For example dividends paid to diplomats and people working for certain international organisations (Act on income tax, section 12, subsection 1)
    - dividend paid to an international organisation that is tax exempt based on another international treaty
  - Reason:TRACEFINTREATY1=Direct investment dividend according to tax treaty. The recipient is a company whose share in the company making the payment is at least the percentage indicated in parentheses in the Tax rates on dividends and other payments from Finland to non-residents table.
  - Reason:TRACEFINTREATY2=Special provisions of tax treaty (e.g. pension fund according to tax treaty)
  - Reason:TRACEFINUNDER=Underwithholding
    - used when an authorized intermediary notices after the payment year that it has done an underwithholding
    - on the payment structure, payment information is submitted as it was during the payment year
    - The Tax Administration will contact the authorized intermediary in order to impose the tax
    - TRACEFINUNDER can be used when submitting an annual return from the year 2022 onwards

- In situations other than the above, or when reporting information in the OtherAI structure, the value XX is given in the element

Element	Attribute	Input Type	M/O
WhtAmountAI	CurrCode	trc:MonAmnt_Type	O

- Withheld amount of tax at source in euros
- Must be reported with the accuracy of two decimals. The decimal separator is point (.)
- Negative values not allowed
- Required information
- Ilmoitin checks that the element is reported and the element contains information
- Ilmoitin checks that the information in the Investor structure matches the percentage reported in the WhtRate element in relation to the amount reported in the Gross element when Payment/Basic/Type is OECD501

Element	Attribute	Input Type	M/O
WhtAmountWa	CurrCode	trc:MonAmnt_Type	O

- Not in use

Element	Attribute	Input Type	M/O
Adjustment			O

- The structure is submitted always when the amount of tax has been corrected through the payor during the payment year.
- Only an adjustment already made during the year of payment is reported in this structure.
- Adjustment structure is not submitted if AI is reporting dividends it has forwarded to another AI.

Element	Attribute	Input Type	M/O
OldWhtRate		trc:TaxRate_Type	

- Previous tax-at-source withholding rate

Element	Attribute	Input Type	M/O
Amount		trc:TraceAdjustment_Type	

- Difference between the previously withheld and the adjusted tax at source, Report either

Element	Attribute	Input Type	M/O
Increase	CurrCode	trc:MonAmnt_Type	

  o Difference between the previously withheld and the adjusted tax at source, if tax at source has been previously under-withheld and the amount of tax has been corrected to be larger during the payment year

or

Element	Attribute	Input Type	M/O
Refund	CurrCode	trc:MonAmnt_Type	

  o Difference between the previously withheld and the adjusted tax at source, if too much tax has been withheld and the amount of tax has been corrected to be smaller during the payment year (quick refund)

Element	Attribute	Input Type	M/O
OtherInfo		xsd:String	O/M

- The element is required when reporting identity information of dividend beneficiaries in the Investor element
    - The element is not given in connection with the OtherAI element
- Ilmoitin checks that no other keywords than SafekeepingAccount, PrevDecNumber, TASCardNumber, OwnedShareAmount, Name, ISIN, CashPaid, ReceivedShares, Value or GrossAmount are submitted in the element
- All sequences of information (keyword:value) must end in a semicolon (;), e.g. SafekeepingAccount:value; and decimal separator is point (.)
- Ilmoitin checks that there is a colon (:) after the keyword and before the value.
- The element is for reporting
    - the safekeeping account number SafekeepingAccount:value;
        o the account where the shares are held
        o Ilmoitin checks that data has been submitted
   - the decision number of an advance ruling PrevDecNumber:value;

- - the decision number of a tax-at-source card TASCardNumber:value;
    - o Value can contain both letters and numbers
  - Example:
    - o SafekeepingAccount:123456789;TASCardNumber:P0123456789;

- - The following additional information are reported, when the income type includes either the value OECD504 or OECD505:
    - the number of shares of the company distributing dividend that beneficiary owned on the dividend record date OwnedShareAmount:value;
    - name of the company whose shares are received, Name:value;
    - ISIN-code of shares received ISIN:value;
    - dividends paid in cash gross with an accuracy of two decimals (including also fractions and the transfer tax paid by the dividend payor on behalf of dividend beneficiary) CashPaid:value;
    - number of shares received ReceivedShares:value;
    - market value of the share received with two desimals Value:value;
    - euro value of shares received with two desimals GrossAmount:value;
    - Example:
      - o OwnedShareAmount:105;Name:X Oyj; ISIN:FI1234567890;CashPaid:2.75;ReceivedShares:10;Value:5.50; GrossAmount:55.00;

6.4   Summary

This structure is for reporting the total amount of the AI's itemisations for the whole year.

The itemisations of the party with reporting responsibility (TraceBody) and the summary data are submitted in physically separate files: one file for the MessageSpec structure and itemisations in the TraceBody structure, and the other for MessageSpec and summary data in the Summary structure. If itemisations are corrected, MessageSpec+TraceBody including corrected data, and MessageSpec+Summary including corrected data, must again be transmitted separately.

If the party with reporting obligation must split the return for one reason or another, for example because of a file size limitation, they then submit *n* amount of MessageSpec+TraceBody files and one MessageSpec+Summary containing a summary of all the MessageSpec+TraceBody files. If a MessageSpec+TraceBody entity is corrected, the corrected entity and a new Summary corrected in accordance with the corrected itemisation are submitted.
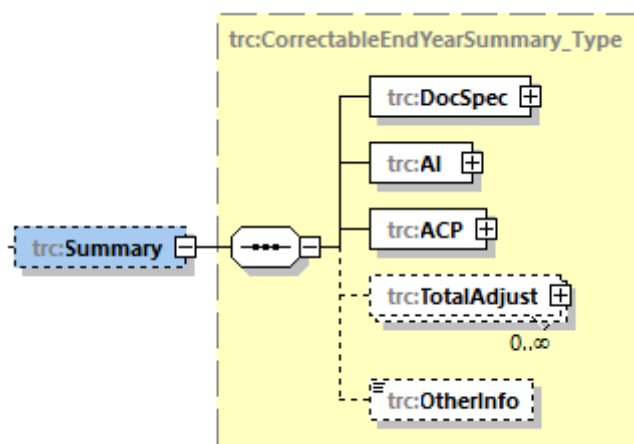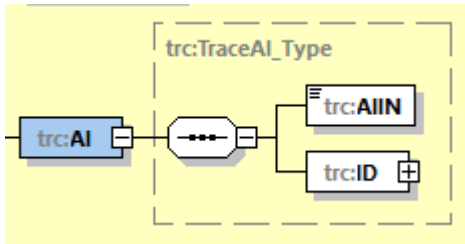
Element	Attribute	Input Type	M/O
DocSpec		stf:DocSpec_Type	M

- Identifying information of the summary
- For structures, go to DocSpec structure

Element	Attribute	Input Type	M/O
AI		trc:TraceAI_Type	M

- Identifying information of the AI filing the summary
- This element is for the same data as the AI structure of the itemisation

Element	Attribute	Input Type	M/O
AIIN		xsd:string	M

- Finnish Business ID of the AI filing the summary

Element	Attribute	Input Type	M/O
ID		trc:OrganisationParty_Type	M

- This is for reporting the information of the AI filing the summary
- For structures, see section 6.3.6 OrganisationParty_Type

Element	Attribute	Input Type	M/O
ACP			M

- This structure is for the summary of all dividend payments reported by the AI
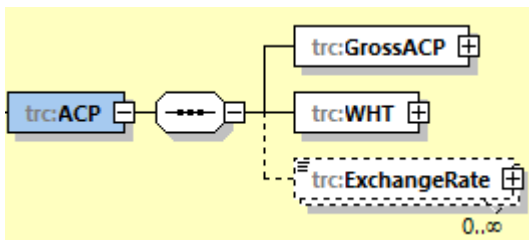
Element	Attribute	Input Type	M/O
GrossACP			M

- Gross amount of all dividends reported

Element	Attribute	Input Type	M/O
Gross	currCode	MonAmnt_Type	M

- Gross amount of dividends reported by the AI in euros
- Negative values not allowed
- Ilmoitin checks that the sum of GrossAI, ReducApplied and GrossOther correspond to the value given in the Gross element

Element	Attribute	Input Type	M/O
GrossAI	currCode	MonAmnt_Type	M

- Gross amount of dividends forwarded (in euros) by the AI to other AIs either directly or through Cis
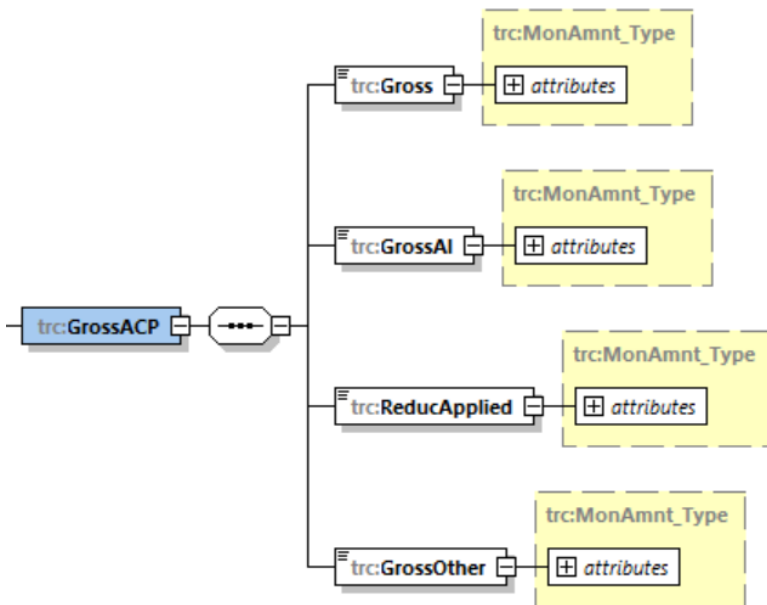
Element	Attribute	Input Type	M/O
ReducApplied	currCode	MonAmnt_Type	M

- Dividends for which tax at source withheld is under 30 %, and for which the AI has taken responsibility as regards the reporting of the dividend beneficiary identity information.
- Reported in euros
- Negative values not allowed

Element	Attribute	Input Type	M/O
GrossOther	currCode	MonAmnt_Type	M

- Gross amount of all the dividends that have not been reported in the GrossAI or ReducApplied element.
    - dividends on which tax at source has been withheld at 30% or 35%
- Reported in euros
- Negative values not allowed

Element	Attribute	Input Type	M/O
WHT			M

- Total tax at source withheld on dividend payments reported by the AI in euros
- Negative values not allowed
- The field is for reporting the final amount of tax even if a correction was made during the year of payment
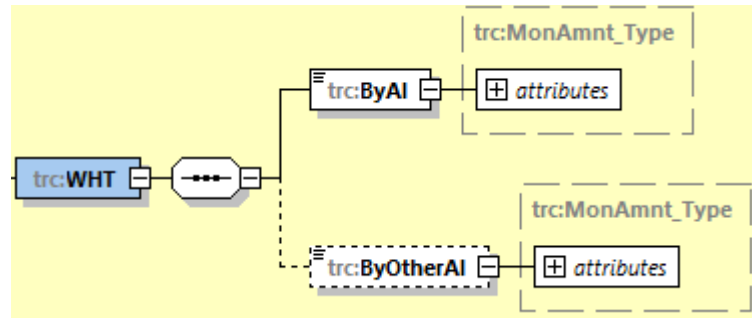
Element	Attribute	Input Type	M/O
ByAI	currCode	MonAmnt_Type	**M**

- Total tax at source (in euros) on the dividends for which the AI filing the return has taken responsibility. This includes both dividends for which itemising dividend beneficiary information is reported, and those for which 35% tax-at-source is withheld.
- Negative values not allowed

Element	Attribute	Input Type	M/O
ByOtherAI	currCode	MonAmnt_Type	**O**

- Total tax at source withheld (in euros) on dividends which were forwarded by the AI but for which another AI is responsible
- Negative values not allowed

Element	Attribute	Input Type	M/O
ExchangeRate	currCode	MonAmnt_Type	O

- Element is not in use

Element	Attribute	Input Type	M/O
TotalAdjust			M

- Structure not in use

Element	Attribute	Input Type	M/O
Increase	currCode	MonAmnt_Type	O/M

- Element not in use

Element	Attribute	Input Type	M/O
Refund	currCode		O/M

- Element not in use

Element	Attribute	Input Type	M/O
Amount	currCode	MonAmnt_Type	M

- Element not in use

Element	Attribute	Input Type	M/O
Account		trc:AccountInfo_Type	M

- Element not in use

Element	Attribute	Input Type	M/O
Bank		OrganisationParty_Type	M

- Element not in use

Element	Attribute	Input Type	M/O
AccountNumber		trc:FIAccountNumber_Type	P

- Element not in use

Element	Attribute	Input Type	M/O
IBAN		trc:IBAN_Type	O

- Element not in use

Element	Attribute	Input Type	M/O
OBAN		trc:OBAN_Type	O

- Element not in use

Element	Attribute	Input Type	M/O
Branch-Code		xsd:string	O

- Element not in use

Element	Attribute	Input Type	M/O
SWIFT		trc:SWIFT_Type	O

- Element not in use

Element	Attribute	Input Type	M/O
OtherInfo		xsd:string	O

- Element not in use

7   CHECK PROCESSES RUN BY THE ILMOITIN.FI SERVICE

On the Payment-structure also the value that caused the error or DocRefId is shown in the error message if it is relevant in order to locate the error.

Some of the checks related to MessageSpec element, MessageRefId, CorrMessageRefId, DocRefId and CorrDocRefId:n are done only if you have logged in to Ilmoitin.fi.

Check pro-cess added / edited	Data element	Description (Ilmoitin gives an error message in Finnish therefore error messages are listed also in Finnish.)
	Whole record	#Record contains forbidden characters or combinations (--,&#,' or /*) #Aineisto pitää sisällään kiellettyjä merkkejä tai merkkiyhdistelmiä (--,&#,' tai /*)
	AddressFix/City	Ilmoitin.fi checks that the City element contains data Ilmoitin tarkistaa, että City elementissä on sisältöä #City element cannot be empty #City elementti ei voi olla tyhjä
	AddressFix/PostCode	Ilmoitin.fi checks that the element contains data Ilmoitin tarkistaa, että elementissä on sisältöä. # The length of the AddressFix/PostCode value has to be at least 1 character # AddressFix/PostCode arvon pituus on oltava vähintään 1 merkkiä
	AddressFix/Street	Ilmoitin.fi checks that the element contains data Ilmoitin tarkistaa, että elementissä on sisältöä. # AddressFix/Street cannot be empty # AddressFix/Street ei saa olla tyhjä
28.9.2021	CI-structure Investor	Ilmoitin checks that when CI-structure with DocTypeIndic value OECD0 tai OECD1, is submitted that also the Investor-structure is submitted on the return Ilmoitin tarkistaa, että annettaessa CI-rakennetta DocTypeIndic ar-volla OECD0 tai OECD1, ilmoituksella on annettu myös Investor-rakenne #When CI-structure is submitted also the Investor-structure must be submitted #Annettaessa CI-rakenne, on annettava myös Investor-rakenne.
	Contact	Ilmoitin checks that information is submitted Tarkastetaan, että tieto on annettu. #Element 'Contact' is mandatory #Elementti 'Contact' on pakollinen #Element 'Contact' separate the name, phone number and e-mail address with commas #Elementin 'Contact' nimen, puhelinnumeron ja sähköpostiosoitteen välissä on oltava pilkut
	Contact	#Phone number must be given in the international format (+NNN) #Puhelinnumero pitää antaa kansainvälisessä muodossa (+NNN)
	CorrDocRefId DocTypeIndic	CorrDocRefId may be reported only when DocTypeIndic = OECD2 or OECD3 Tiedon CorrDocRefId saa antaa vain kun DocTypeIndic = OECD2 tai OECD3 Ilmoitin checks that the information is submitted when DocTypeIndic = OECD2 or OECD3 Ilmoitin tarkistaa, että tieto on annettu, kun DocTypeIndic = OECD2 tai OECD3
	CorrDocRefId	#The CorrDocRefId cannot be found in the records submitted previ-ously:

		#Annettua CorrDocRefId:tä ei löydy aiemmin lähetetyistä aineistoista: #CorrDocRefID xx has been corrected/deleted previously #CorrDocRefID xx has been corrected previously #CorrDocRefID xx on korjattu/poistettu jo aiemmin #CorrDocRefID xx on korjattu jo aiemmin
28.9.2021	CorrDocRefId GroupAICI AI DocTypeIndic	When GroupAICI-structure is corrected, with DocTypeIndic OECD2 value, also AI structure must be submitted with OECD0 or OECD2 as DocTypeIndic in the same message Kun korjataan GroupAICI-rakennetta arvolla DocTypeIndic OECD2, samalla sanomalla on annettava AI rakenne, jossa DocTypeIndic on OECD0 tai OECD2 #When GroupAICI-structure is corrected AI-structure must be submitted with DocTypeIndic value OECD0 or OECD2 #GroupAICI-rakennetta korjattaessa on annettava AI-rakenne DocTypeIndic arvolla OECD0 tai OECD2
28.9.2021	CorrDocRefId GroupAICI AI DocTypeIndic	When GroupAICI-structure is deleted with DocTypeIndic value OECD3, also AI structure must be submitted but the value of DocTypeIndic cannot be OECD1. Kun poistetaan GroupAICI-rakennetta arvolla DocTypeIndic OECD3, samalla sanomalla on annettava AI rakenne, jossa DocTypeIndic ei ole OECD1. #When GroupAICI-structure is deleted AI-structure must be submitted with DocTypeIndic value OECD0, OECD2 or OECD3 #GroupAICI-rakennetta poistettaessa on annettava AI-rakenne DocTypeIndic arvolla OECD0, OECD2 tai OECD3
28.9.2021	CorrDocRefId GroupAICI AI DocTypeIndic	When AI-structure is deleted with DocTypeIndic value OECD3, all GroupAI-structures must have DocTypeIndic value OECD3. Kun poistetaan AI-rakennetta arvolla DocTypeIndic OECD3, on kaikissa GroupAI-rakenteissa oltava DocTypeIndic OECD3. #You are deleting AI-structure, delete also all other GroupAI-structures by using DocTypeIndic value OECD3 #Olet poistamassa AI-rakennetta, poista samalla myös mahdolliset GroupAI-rakenteet DocTypeIndic arvolla OECD3.
	CorrMessageRefID	Ilmoitin checks that the format is correct. Ilmoitin tarkistaa tiedon muodollisen oikeellisuuden. Ilmoitin.fi runs a check process to make sure that the original return specified by the MessageRefID of the deletion return can be found Ilmoitin tarkistaa, että korjattavan ilmoituksen MessageRefID:lle löytyy alkuperäinen ilmoitus #CorrMessageRefID xx has wrong number of characters #CorrMessageRefID xx virheellinen määrä merkkejä #Virheellinen y-tunnus xx elementissä CorrMessageRefID #Wrong Finnish business ID xx in element CorrMessageRefID #CorrMessageRefID, consecutive number is missing #CorrMessageRefID, juokseva numero puuttuu #CorrMessageRefID, consecutive number information xx is not numerical #CorrMessageRefID, juokseva numero tieto ei ole numeerinen xx #CorrMessageRefId:n return type is not correct #CorrMessageRefId:n ilmoitustyyppi on virheellinen #CorrMessageRefId year xx is incorrect #CorrMessageRefId xx vuosi on virheellinen

		#CorrMessageRefId xx contains forbidden characters \ / ? ; * ? > < : #CorrMessageRefId xx sisältää kiellettyjä merkkejä \ / ? ; * ? > < : #The CorrMessageRefId cannot be found in the records submitted previously: *[CorrMessageRefID]* #Annettua CorrMessageRefId:tä ei löydy aiemmin lähetetyistä aineistoista: *[CorrMessageRefID]*
	Data with attribute currCode	The value may not be negative and it must be reported with the accuracy of two decimals in euros Tieto ei saa olla negatiivinen ja se on annettava kahdella desimaalilla euroina # The value of element XXX may not be negative # Elementin 'XXX' arvo ei saa olla negatiivinen #The value of element XXX must be reported with the accuracy of two decimals # Elementin 'XXX' arvo on ilmoitettava kahdella desimaalilla
	DocRefId	Ilmoitin.fi checks that the format is correct and the identifier unique, except in the AI and CI structures, when the DocTypeIndic is OECD0. Ilmoitin tarkistaa muodollisen oikeellisuuden sekä sen, että yksilöivä tunniste on uniikki, paitsi AI ja CI -rakenteissa, kun DocTypeIndic on OECD0. #DocRefID xx has wrong number of characters #DocRefID xx virheellinen määrä merkkejä #Wrong Finnish business ID xx in element DocRefID #Virheellinen y-tunnus xx elementissä DocRefID #DocRefID, y-tunnuksen jälkeinen juokseva numero tieto ei ole numeerinen xx #DocRefID, consecutive number information xx after the Finnish business code is not numerical #DocRefId:n return type is not correct #DocRefId:n ilmoitustyyppi on virheellinen #DocRefID xx / year is incorrect #DocRefID xx / vuosi on virheellinen #DocRefID xx structure is incorrect #DocRefID xx ryhmä on virheellinen #DocRefID xx contains forbidden characters \ / ? ; * ? > < : #DocRefID xx sisältää kiellettyjä merkkejä \ / ? ; * ? > < : #You are sending a return with a DocRefID:*[DocRefID]* that has been used previously #Olet lähettämässä ilmoitusta jo aiemmin käytetyllä DocRefID:llä:*[DocRefID]*
28.9.2021	DocRefId DocTypeIndic	Ilmoitin checks that DocRefId is found from the previously sent files when DocTypeIndic is OECD0 Ilmoitin tarkistaa, että DocRefID löytyy aiemmin lähetetyistä aineistoista, kun DocTypeIndic on OECD0
8.6.2021	DocTypeIndic	Ilmoitin checks that DocTypeIndic OECD0 is used only in AI and CI structures Ilmoitin tarkistaa, että DocTypeIndic OECD0 saa käyttää vain AI ja CI-rakenteita annettaessa
8.6.2021	DocTypeIndic	Ilmoitin checks that returns contains only new information (OECD1) or corrections and deletions (OECD2 and OECD3).

		Imoitin tarkistaa, että ilmoitus sisältää vain joko uusia tietoja (OECD1) tai korjauksia ja poistoja (OECD2 ja OECD3).
	Individual/TIN	Ilmoitin checks that the element is submitted and it contains information. Ilmoitin tarkistaa, että elementti on annettu ja siinä on sisältöä. # Individual/TIN must be sumitted # Individual/TIN on annettava
	Individual/TIN IssuedBy	#The country issuing TIN (IssuedBy) is required information, unless the TIN is nine zeros '000000000' #TINin myöntäjävaltio IssuedBy on pakollinen tieto, ellei TIN ole yhdeksän nollaa "000000000".
29.3.2022	Individual/TIN Organisation/IN IssuedBy	Ilmoitin checks that IssuedBy is not submitted when nine zeros '000000000' are submitted in TIN or IN element. Ilmoitin tarkistaa, kun on annettu kohdassa TIN tai IN yhdeksän nollaa "000000000", että IssuedBy tietoa ei ole annettu. # IssuedBy element cannot be submitted when TIN is submitted as nine zeros '000000000'. #TIN:n myöntäjävaltio IssuedBy tietoa ei saa antaa, jos TIN on annettu yhdeksän nollaa '000000000'.
28.11.2023	Individual/TIN BirthInfo/BirthDate WhtRate	For returns submitted for years 2021 and 2022 Ilmoitin checks that BirthInfo/BirthDate is submitted if the WhtRate is under 35 % and nine (9) zeros are reported in the Individual/TIN element, when Payment/Basic/Type is OECD501. Vuosilta 2021 ja 2022 annettavilta ilmoituksilta Ilmoitin tarkistaa, että BirthInfo/BirthDate on annettu, jos WhtRate on alle 35 % ja Individual/TIN elementissä on ilmoitettu yhdeksän nollaa, kun Payment/Basic/Type on OECD501. For returns submitted from the year 2023 and onwards, Ilmoitin.fi checks that the element BirthInfo/BirthDate is submitted when WhtRate is less than 35, when Payment/Basic/Type is OECD501. Vuodelta 2023 annettavista ilmoituksista alkaen Ilmoitin tarkistaa, että elementti BirthInfo/BirthDate on annettu kun WhtRate on alle 35%, kun Payment/Basic/Type on OECD501. # If the value of element ../InvestorID/Individual/TIN is given as '000000000' and '../Investor/Payment/Basic/WhtRate' is less than 35% the birth date also has to be given in ../InvestorID/Individual/BirthInfo/BirthDate element. #If the value of the element '../Investor/Payment/Basic/WhtAmountAlRate' is less than 35%, the birth date also has to be given in ../InvestorID/Individual/BirthInfo/BirthDate element. # Jos elementin ../InvestorID/Individual/TIN arvoksi on annettu '000000000' ja '../Investor/Payment/Basic/WhtRate' on alle 35%, pitää antaa myös syntymäaika elementtiin ../InvestorID/Individual/BirthInfo/BirthDate #Jos elementin '../Investor/Payment/Basic/WhtAmountAlRate' on alle 35%, pitää antaa myös syntymäaika elementtiin ../InvestorID/Individual/BirthInfo/BirthDate.
	Individual/BirthInfo/BirthDate	Ilmoitin checks that the birth year is between 1900 and the current year Ilmoitin tarkistaa, että syntymävuosi on välillä 1900 ja kuluva vuosi #Element 'Individual/BirthInfo/BirthDate' value is not within the acceptable range (1900-01-01 - <current year>-12-31) #Elementin 'Individual/BirthInfo/BirthDate' arvo ei ole sallituissa rajoissa (1900-01-01 - <kuluva vuosi>-12-31)

30.3.2021	Investor/Address/CountryCode Investor/Payment/Basic/Gross	If the element value is 'X5', ilmoitin.fi checks the tax percentage in \Investor\Payment\Basic\Gross element Rate is 35% when Payment/Basic/Type is OECD501 Jos elementissä 'X5', Ilmoitin tarkistaa, että ilmoitettavan veroprosentti \Investor\Payment\Basic\Gross elementissä Rate on 35 %, kun Payment/Basic/Type on OECD501. # The value in 'Investor/Payment/Basic/WhtRate/Rate' element has to be 35%, when CountryCode is 'X5' and type is 'OECD501' # Elementin 'Investor/Payment/Basic/WhtRate/Rate' arvo on oltava 35%, kun CountryCode on 'X5' ja tyyppinä 'OECD501'.
	Investor/AddressFree	Ilmoitin.fi checks that the element is submitted and it contains 7 characters if an address is not given in AddressFix structure Ilmoitin tarkistaa, että elementti on annettu ja siinä on sisältöä 7 merkin verran, jos osoitetta ei ole ilmoitettu AddressFix rakenteessa. #Give either 'OtherAI/AI/ID/../AddressFree' or 'OtherAI/AI/ID/../AddressFix' -element #Anna jompi kumpi elementeistä 'OtherAI/AI/ID/../AddressFree' tai 'OtherAI/AI/ID/../AddressFix' # 'OherAI/AI/ID/../AddressFix/PostCode' element has to contain at least one character #Elementin 'OherAI/AI/ID/../AddressFix/PostCode' arvon pituus on oltava vähintään 1 merkkiä
30.3.2021	Investor/AddressFree	If the element contains the value 'Unknown', Ilmoitin.fi checks that thetax percentage reported in the \Investor\Payment\Basic\Gross element Rate is 35%, when Payment/Basic/Type is OECD501 Jos elementissä 'Unknown', Ilmoitin tarkistaa, että ilmoitettava veroprosentti \Investor\Payment\Basic\Gross elementissä Rate on 35 %, kun Payment/Basic/Type on OECD501. # The value in 'Investor/Payment/Basic/WhtRate/Rate' element has to be 35% when addressFree is 'Unknown' and type is 'OECD501'. # Elementin 'Investor/Payment/Basic/WhtRate/Rate' arvo on oltava 35%, kun addressFree on 'Unknown' ja tyyppinä 'OECD501'.
29.3.2022	Investor/Individual/OtherInfo	Ilmoitin checks that no other keywords than EntityName or EnityID are submitted in the element and that there is a colon after the keyword and before the value. Ilmoitin tarkistaa, että elementissä ei koskaan ole annettu muita avainsanoja kuin EntityName tai EntityID ja että avainsanan perässä on kaksoispiste ennen tiedon arvoa. Ilmoitin checks that if the element contains data, there is a value after the EntityName and EntityID, and before semicolon Ilmoitin tarkistaa, jos elementissä on annettu tietoa, että EntityName tai EntityID jälkeen on annettu arvo ennen puolipistettä Ilmoitin checks that all sequences of information (keyword:value) must end in a semicolon. Ilmoitin tarkistaa, että kukin 'Avainsana:Tiedon arvo;' osio päättyy puolipisteeseen. #Element contains wrong keywords or colon is missing after the keyword #Elementti sisältää viheellisiä avainsanoja tai avainsanan jälkeen puuttuu kaksoispiste # Number of keywords and semicolons is not matching #Elementissä varattujen sanojen ja puolipisteiden lkm ei täsmää

		#Element has EntityID: but the value is missing #Elementissä on annettu EntityID:, mutta sen arvo puuttuu. #Element has EnityName: but the value is missing #Elementissä on annettu EntityName:, mutta sen arvo puuttuu. #Element does not contain keywords EntityName or EntityID #Elementti ei sisällä EnityName eikä EntityID avainsanoja
8.6.2021	Investor/Individual/ResCountryCode/First Investor/Organisation/ResCountryCode/First	Ilmoitin.fi checks that the element does not contain the country code FI Ilmoitin tarkistaa, että elementissä ei ilmoiteta maatunnusta FI
	Investor/Individual/ResCountryCode/First	Ilmoitin checks that X0, X5 or a 2-character country code (ISO-3166 Alpha 2) is reported. Ilmoitin tarkistaa, että ilmoitettu joko X0, X5 tai 2-merkkinen maatunnus (ISO-3166 Alpha 2)
29.3.2022	Investor/Organisation/OtherInfo	Ilmoitin checks that no other keywords than EntityName, EnityID or LegalType are submitted in the element and that there is a colon after the keyword and before the value. Ilmoitin tarkistaa, että elementissä ei koskaan ole annettu muita avainsanoja kuin EntityName, EntityID tai LegalType ja että avainsanan perässä on kaksoispiste ennen tiedon arvoa. Ilmoitin checks that if the element contains data, there is a value after the EntityName, EntityID or LegalType, and before semicolon Ilmoitin tarkistaa, jos elementissä on annettu tietoa, että EntityName, EntityID tai LegalType jälkeen on annettu arvo ennen puolipistettä Ilmoitin checks that all sequences of information (keyword:value) must end in a semicolon. Ilmoitin tarkistaa, että kukin 'Avainsana:Tiedon arvo;' osio päättyy puolipisteeseen. #Element contains wrong keywords or colon is missing after the keyword #Elementti sisältää viheellisiä avainsanoja tai avainsanan jälkeen puuttuu kaksoispiste # Number of keywords and semicolons is not matching #Elementissä varattujen sanojen ja puolipisteiden lkm ei täsmää #Element has EntityID: but the value is missing #Elementissä on annettu EntityID:, mutta sen arvo puuttuu. #Element has EnityName: but the value is missing #Elementissä on annettu EntityName:, mutta sen arvo puuttuu. #Element has LegalType: but the value is missing #Elementissä on annettu LegalType:, mutta sen arvo puuttuu. #Element does not contain keywords EntityName or EntityID #Elementti ei sisällä EnityName eikä EntityID avainsanoja
	Investor/Organisation/ResCountryCode/First	Ilmoitin checks that X0 or a 2-character country code (ISO-3166 Alpha 2) is reported. Ilmoitin tarkistaa, että ilmoitettu joko X0 tai 2-merkkinen maatunnus (ISO-3166 Alpha 2)
	Investor/Organisation/IN OtherAI/Organisation/IN	Ilmoitin checks that the element is submitted and it contains information. Ilmoitin tarkistaa, että elementti on annettu ja siinä on sisältöä.
28.9.2021	Investor/Organisation/IN issuedBy	Country that issued the TIN IssuedBy is mandatory information unless TIN is nine zeros "000000000".

		TINin myöntäjävaltio IssuedBy on pakollinen tieto, ellei TIN ole yhdeksän nollaa "000000000".
	Investor/Payment/Basic/ OtherInfo WhtRate	#SafekeepingAccount information with input value must always be given, when the WhtRate is less than 35 %. #SafekeepingAccount -tieto arvoineen on aina annettava, kun WhtRate on vähemmän kuin 35%
	Investor/Payment/Basic/Type PaymentBasic Type OtherInfo	#When Payment/Basic/Type is OECD504 or OECD505, information with the following values must always be reported in the OtherInfo element (with continuous characters): OwnedShareAmount, Name, ISIN, CashPaid, ReceivedShares, Value, GrossAmount. #Kun Payment/Basic/Type on OECD504 tai OECD505, elementissä OtherInfo on aina ilmoitettava tietoa seuraavilla arvoilla (merkkijonoilla): OwnedShareAmount, Name, ISIN, CashPaid, ReceivedShares, Value, GrossAmount
	Investor/Payment/Basic/Type PaymentBasic Type OtherInfo	#When Payment/Basic/Type is not OECD504 or OECD505, information with the following values cannot be reported in the OtherInfo element (with continuous characters): OwnedShareAmount, Name, ISIN, CashPaid, ReceivedShares, Value, GrossAmount. #Kun Payment/Basic/Type ei ole OECD504 tai OECD505, elementissä OtherInfo ei saa ilmoitettaa tietoa seuraavilla arvoilla (merkkijonoilla): OwnedShareAmount, Name, ISIN, CashPaid, ReceivedShares, Value, GrossAmount
29.3.2022	Investor/Payment/Basic/Type Payment/Basic/ Type OtherInfo	Ilmoitin checks that no other keywords than SafekeepingAccount, PrevDecNumber, TASCardNumber, OwnedShareAmount, Name, ISIN, CashPaid, ReceivedShares, Value, GrossAmount are submitted in the element Ilmoitin tarkistaa, että elementissä ei koskaan ole annettu muita avainsanoja kuin SafekeepingAccount, PrevDecNumber, TASCardNumber, OwnedShareAmount, Name, ISIN, CashPaid, ReceivedShares, Value, GrossAmount. Ilmoitin checks that there is a colon after the keyword and before the value. Ilmoitin tarkastaa, että avainsanan perässä on kaksoispiste ennen tiedon arvoa. Ilmoitin checks that all sequences of information (keyword:value) must end in a semicolon. Ilmoitin tarkistaa, että kukin 'Avainsana:Tiedon arvo;' osio päättyy puolipisteeseen. #Element contains wrong keywords or colon is missing after the keyword #Elementti sisältää viheellisiä avainsanoja tai avainsanan jälkeen puuttuu kaksoispiste # Number of keywords and semicolons is not matching #Elementissä varattujen sanojen ja puolipisteiden lkm ei täsmää
28.9.2021	Investor/Payment/Basic/Type Payment/Basic/ Type OtherInfo	On Payment/OtherInfo element decimal separator is point (.) when cash amounts are submitted Payment/OtherInfo elementissä annetuissa rahamäärissä pitää käyttää desimaalierottimena pistettä (.).
	Investor/Payment/WhtRate/Rate Investor/Payment/WhtAmountAI	If WhtAmountAI is reported to be 0, checked that Rate is also 0 Ilmoitin tarkistaa, että prosentti (Rate) on nolla, jos WhtAmountAI on ilmoitettu 0.

30.3.2021	Investor/Payment/WhtRate/Rate Investor/Individual/ResCountryCode/First	If element Investor/Individual/ResCountryCode/First contains "X5" Ilmoitin checks that the tax percentage in \Investor\Payment\Basic\Gross element Rate is 35% when Payment/Basic/Type is OECD501 Jos elementissä Investor/Individual/ResCountryCode/First on "X5", Ilmoitin tarkistaa, että ilmoitettava veronprosentti \Investor\Payment\Basic\Gross elementissä Rate on 35 %, kun Payment/Basic/Type on OECD501 # The value of 'Investor/Payment/Basic/WhtRate/Rate' element has to be 35% when ResCountryCode/First is 'X5' and type is 'OECD501' # Elementin 'Investor/Payment/Basic/WhtRate/Rate' arvo on oltava 35%, kun ResCountryCode/First on 'X5' ja tyyppinä 'OECD501'.
8.2.2022	Investor/Payment/WhtRate/Rate Investor/Individual/ResCountryCode/First	Ilmoitin checks that the Rate is 30.00 if ResCountryCode/First is X0 and Payment/Basic/Type is OECD501 unless RateReason is given Ilmoitin tarkistaa, että Rate on 30.00, jos ResCountryCode on X0 ja Payment/Basic/Type on OECD501 ellei ole annettu RateReasonia
28.9.2021	Investor/Payment/WhtRate/Rate Investor/Organisation/ResCountryCode/First	Ilmoitin checks that the Rate is 0.00, 15.00, 20.00 or 30.00, if ResCountryCode is X0 and Payment/Basic/Type is OECD501. Ilmoitin tarkistaa, että Rate on 0.00, 15.00, 20.00 tai 30.00, jos ResCountryCode on X0 ja Payment/Basic/Type on OECD501 # Payment/Rate has to be 0.00, 15.00, 20.00 or 30.00 if ResCountryCode is X0 and Payment/Basic/Type is OECD501 # Jos ResCountryCode arvoksi on ilmoitettu X0 ja Payment/Basic/Type on OECD501, Payment/Rate arvoksi on ilmoitettava 0.00, 15.00, 20.00 tai 30.00.
25.1.2022	Investor/Payment/WhtRate/RateReason Investor/Organisation/ResCountryCode/First Investor/Individual/ResCountryCode/First	Ilmoitin checks that RateReason is submitted when WhtRate is 0.00, ResCountryCode is X0 and Payment/Basic/Type is OECD501. Ilmoitin tarkistaa, että RateReason on annettu, kun WhtRate on 0.00, ResCountryCode on X0 ja Payment/Basic/Type on OECD501. #RateReason must be submitted when ResCountryCode is X0, WhtRate is 0.00 and Payment/Basic/Type is OECD501. #RateReason on annettava, kun ResCountryCode arvoksi on ilmoitettu X0, WhtRate on 0.00 ja Payment/Basic/Type on OECD501.
29.11.2022	Investor/Payment/WhtRate/RateReason Investor/Individual	Ilmoitin checks that in Investor/Individual structure RateReason can only be XX, TRACEFINDOM3 or TRACEFINUNDER. Ilmoitin tarkistaa, että Investor/Individual rakenteessa RateReasoniksi saa antaa vain XX, TRACEFINDOM3 tai TRACEFINUNDER. # The value in 'Investor/Payment/Basic/WhtRate/RateReason'- element is not alllowed # Elementin 'Investor/Payment/Basic/WhtRate/RateReason' arvo ei ole sallittu
29.11.2022	Investor/Payment/WhtRate/RateReason Investor/Organisation	Ilmoitin checks that in Investor/Organisation structure RateReason can only be TRACEFINDOM1, TRACEFINDOM2, TRACEFINDOM3, TRACEFINTREATY1, TRACEFINTREATY2, TRACEFINUNDER or XX. Ilmoitin tarkistaa, että Investor/Organisation rakenteessa RateReasoniksi saa antaa vain TRACEFINDOM1, TRACEFINDOM2, TRACEFINDOM3, TRACEFINTREATY1, TRACEFINTREATY2, TRACEFINUNDER tai XX # The value in 'Investor/Payment/Basic/WhtRate/RateReason'-element is not allowed: # Elementin 'Investor/Payment/Basic/WhtRate/RateReason' arvo ei ole sallittu:

29.11.2022	Investor/Pay-ment/WhtRate/RateReason Investor/Organisation	Ilmoitin checks that when TRACEFINTREATY1 or TRACEFINTREATY2 is given as RateReason in Investor/Organisation structure, ResCountryCode/First is a country with a tax treaty. Ilmoitin tarkistaa, että kun Investor/Organisation rakenteessa antaa RateReasoniksi TRACEFINTREATY1 tai TRACEFINTREATY2 ResCountryCode/First kohdassa on ilmoitettu verosopimusmaa. # RateReason TRACEFINTREATY1/TRACEFINTREATY2 can be used only when country with a tax treaty is in question. # RateReason TRACEFINTREATY1/TRACEFINTREATY2 arvoa voi käyttää vain, kun kyseessä on verosopimusmaa.
29.11.2022	Investor/Payment/ WhtRate/Rate Investor/Payment/ WhtRate/RateReason	RateReason must be reported, unless the general tax treaty rate according to the tax treaty between Finland and the dividend beneficiary's country of residence (ResCountryCode/First) is less than 15% or if Rate is less than 15% and the beneficiary's country of residence does not have a tax treaty with Finland RateReason on ilmoitettava, jos ilmoitettu Rate on alle 15% ja se on pienempi kuin Suomen ja osingonsaajan verotuksellisen asuinvaltion (ResCountryCode/First) välisen verosopimuksen mukainen yleinen lähdeveroprosentti tai jos Rate on alle 15% ja asuinvaltiolla ei ole Suomen kanssa verosopimusta #RateReason must be reported, if the Rate is less than 15% and it is smaller than the general tax treaty rate in the tax treaty between Finland and the dividend beneficiary's country of residence (ResCountryCode/First). Wrong Rate-value: xx xx #RateReason on ilmoitettava, jos ilmoitettu Rate on alle 15% ja se on pienempi kuin Suomen ja osingonsaajan verotuksellisen asuinvaltion (ResCountryCode/First) välisen verosopimuksen mukainen yleinen lähdeveroprosentti. Virheellinen Rate arvo: xx xx. #Country (ResCountryCode/First) does not have a tax treaty with Finland. RateReason must be reported if the reported Rate is less than 15%:xx. #Maalla (ResCountryCode/First) xx ei ole verosopimusta Suomen kanssa. RateReason on ilmoitettava, jos ilmoitettu Rate on alle 15%: xx.
	Investor/Payment/WhtAmountAI Investor/Payment/WhtRate Investor/Payment/Gross	Ilmoitin.fi checks that WhtAmountAI corresponds to the rate reported in the WhtRate element of the amount reported in the Gross element, when Payment/Basic/Type is OECD501 Ilmoitin tarkistaa, että WhtAmountAI täsmää ilmoitettuun WhtRate-elementissä ilmoitettuun prosenttiin Gross-elementissä ilmoitetusta määrästä, kun Payment/Basic/Type on OECD501. #Payment/WhtAmount value does not correspond with Gross xx and Rate value xx #Payment/WhtAmountAI arvo xx ei täsmää Gross xx ja Rate arvojen xx kanssa.
	MessageRefId	Ilmoitin checks that the format is correct. Ilmoitin tarkistaa tiedon muodollisen oikeellisuuden. MessageRefID must be unique. Checked that the same MessageRefId has not been used in a previous return MessageRefId on oltava uniikki. Tarkastetaan, ettei samalla MessageRefId:llä ole lähetetty ilmoitusta aiemmin #Finnish business ID (xx) on 'MessageSpec/MessageRefId' element does not have correct format #Elementin 'MessageSpec/MessageRefId' Y-tunnus ei ole oikean muotoinen (xx) #MessageRefID xx has wrong number of characters #MessageRefID xx virheellinen määrä merkkejä

		#MessageRefID xx Finnish business ID xx is incorrect #MessageRefID xx y-tunnus xx on virheellinen #MessageRefID, consecutive number is missing #MessageRefID, juokseva numero puuttuu #MessageRefID, consecutive number information xx is not numerical #MessageRefID, juokseva numero tieto ei ole numeerinen xx #MessageRefID:n return type is incorrect #MessageRefID:n ilmoitustyyppi on virheellinen #MessageRefID year xx is incorrect #MessageRefID xx / vuosi on virheellinen #MessageRefId xx contains forbidden characters \\ / ? ; * ? > < : #MessageRefId xx sisältää kiellettyjä merkkejä \\ / ? ; * ? > < : #You are sending a return with a MessageRefID used previously:*[MessageRefID]* #Olet lähettämässä ilmoitusta jo aiemmin käytetyllä MessageRefID:llä:*[MessageRefID*
	MessageRefId CorrMessageRefId	#Maximum length of MessageRefId is 80 characters #Elementin MessageSpec/MessageRefId maksimipituus on 80 merkkiä
8.6.2021	MessageRefId CorrMessageRefId DocRefId CorrDocRefId SendingCompanyAIIN AI/AIIN	Ilmoitin checks that the Finnish Business ID in the MessageRefID,CorrMessageRefId, DocRefId and CorrDocRefId is the same as the one reported in elements SendingCompanyAIIN and AI/AIIN. Ilmoitin tarkistaa, että MessageRefId:ssä, CorrMessageRefId:ssä, DocRefId:ssä ja CorrDocRefId:ssä oleva y-tunnus on sama kuin SendingCompanyAIIN ja AI/AIIN-elementeissä ilmoitettu y-tunnus. #Incorrect Finnish Business ID xx in elements MessageRefId,CorrMessageRefId, DocRefId and CorrDocRefId , SendingCompanyAIIN and AI/AIIN. #Virheellinen tunnus xx elementissä MessageRefId,CorrMessageRefId, DocRefId ja CorrDocRefId, Sender/SendingCompanyAIIN ja AI/AIIN.
8.6.2021	MessageRefId CorrMessageRefId DocRefId CorrDocRefId ReportingPeriod PaymentDate	Ilmoitin checks that MessageRefId, CorrMessageRefId, DocRefId, CorrDocRefId and PaymentDate-elements have the same year than in ReportingPeriod-element. Ilmoitin tarkistaa, että MessageRefId:ssä, CorrMessageRe-fId:ssä, DocRefId:ssä, CorrDocRefId:ssä ja PaymentDate-elementeissä oleva vuosi on sama kuin ReportingPeriod-elementissä ilmoitettu vuosi.
29.3.2022	MessageRefId DocRefId	Ilmoitin checks that type of return in the MessageRefId and DocRefId is WRP101 Ilmoitin tarkistaa, että MessageRefId:n ja DocRefId:n ilmoitustyyppinä on annettu WRP101 #Type of return on MessageRefId is not correct #MessageRefId:n ilmoitustyyppi on virheellinen #Type of return on DocRefId is not correct #DocRefId:n ilmoitustyyppi on virheellinen
	MessageTypeIndic	#MessageTypeIndic is required information #MessageTypeIndic on pakollinen tieto

16.11.2021	MessageTypeIndic AI/DocSpec/DocTypeIndic CI/DocSpec/DocTypeIndic	#DocTypeIndic values "OECD0", "OECD2" and "OECD3" can be used only on a correction return (MessageTypeIndic = TRACE702) #DocTypeIndic:n arvoa"OECD0", "OECD2" ja "OECD3" saa käyttää vain korjausilmoituksella (MessageTypeIndic = "TRACE702")
28.9.2021	MessageTypeIndic	#DocTypeIndic value OECD1 is not allowed on correction return (MessageTypeIndic = 'TRACE702') #DocTypeIndic:n arvoa OECD1 ei saa käyttää korjausilmoituksella (MessageTypeIndic = 'TRACE702')
8.6.2021	MessageTypeIndic CorrMessageRefId	#CorrMessageRefId is not allowed when MessageTypeIndic is TRACE701, TRACE702 or TRACE703 # CorrMessageRefId ei ole sallittu, kun MessageTypeIndic on TRACE701, TRACE702, tai TRACE703
28.9.2021	MessageTypeIndic	Ilmoitin checks that deletion return (MessageTypeIndic TRACE704) has been given for previous or current calendar year Ilmoitin tarkistaa, että poistoilmoitus (MessageTypeIndic TRACE704) annetaan vain edelliseltä tai kuluvalta kalenterivuodelta
28.9.2021	MessageTypeIndic	Ilmoitin checks that deletion return (MessageTypeIndic TRACE704) has not been send after 28 February Ilmoitin tarkistaa, että poistoilmoitusta (MessageTypeIndic TRACE704) ei lähetetä 28.2 jälkeen. # We no longer accept deletion returns #Poistoilmoitusten vastaanotto on päättynyt
	Name	Ilmoitin checks that NameType=OECD206 is submitted Ilmoitin tarkistaa, että NameType on ilmoitettu ja arvo on OECD206 #Element '…/Name' attribute NameType is incorrect #Elementin '.../Name' attribuutti nameType on virheellinen.
	NamePerson_Type/Firstname	Ilmoitin checks that the Firstname element contains data Ilmoitin tarkistaa, että Firstname elementissä on sisältöä #Firstname element cannot be empty #Firstname elementti ei voi olla tyhjä
	NamePerson_Type/Lastname	Ilmoitin.fi checks that the Lastname element contains data Ilmoitin tarkistaa, että Lastname elementissä on sisältöä #Lastname element cannot be empty #Lastname elementti ei voi olla tyhjä
8.6.2021	OtherAI/IN OtherAI/AIIN	Ilmoitin checks that the Finnish Business ID is the same in both elements OtherAI/IN and OtherAI/AIIN. Ilmoitin tarkistaa, että OtherAI/IN ja OtherAI/AIIN-elementeissä ilmoitettu sama y-tunnus # OtherAI/IN element has to contain same value as in OtherAI/AIIN element #OtherAI/IN elementissä täytyy olla sama arvo kuin OtherAI/AIIN elementissä.
7.6.2022	OtherAI/IN AI/AIIN DocTypeIndic	Ilmoitin checks that the AI/AIIN and OtherAI/IN elements do not have the same Finnish business ID when DocTypeIndic is OECD0, OECD1 and OECD2 Ilmoitin tarkistaa, että AI/AIIN ja OtherAI/IN elementeissä ei voi olla sama y-tunnus DocTypeIndic arvolla OECD0, OECD1 ja OECD2
16.11.2021	Payment/Gross Payment/WhtAmountAI	Ilmoitin checks that Gross is larger than WhtAmount Ilmoitin tarkistaa, että Gross on suurempi kuin WhtAmount
28.9.2021	Payment GroupAICI/Investor GroupAICI/OtherAI	Ilmoitin checks that only one Payment-structure has been given in GroupAICI-structure Ilmoitin tarkistaa, että on annetu vain yksi Payment-rakenne GroupAICI-rakenteessa
	Payment/Basic/ Security/ISIN	Ilmoitin.fi checks that the format of ISIN is correct Ilmoitin tarkistaa että ISIN on muodollisesti oikein

	Payment/Basic/Type	#Basic/Type element can be only OECD501, OECD504 or OECD505 #Basic/Type elementin arvo saa olla vain OECD501, OECD504 tai OECD505
28.9.2021	Payment/Basic/Type OtherAI	Ilmoitin checks that OECD501 has been used when AI has forwarded dividends to other AI (OtherAI) Ilmoitin tarkistaa, että toiselle rekisteröityneelle välitettyjä osinkoja (OtherAI) ilmoitettaessa on käytetty arvoa OECD501
	Payment/Gross	Ilmoitin checks that the reported value is positive and that the decimals are reported (.00). Ilmoitin tarkistaa, että ilmoitettu arvo on positiivinen ja, että desimaalit on ilmoitettu (.00)
	Payment/WhtAmountAI	Ilmoitin checks that the element is given, and it contains data Ilmoitin tarkistaa, että elementti on annettu ja siinä on sisältöä. #Element WhtAmountAI is mandatory and cannot be empty # Elementti WhtAmountAI pitää olla annettu ja se ei saa olla tyhjä
	Payment/WhtAmountAI Payment/WhtRate	Ilmoitin checks that the value is positive and that the required decimal places are there (.00) Ilmoitin tarkistaa, että ilmoitettu arvo on positiivinen ja, että desimaalit on ilmoitettu (.00)
28.9.2021	ReportingPeriod	Ilmoitin checks that the year in ReportingPeriod is at the earliest 2021 Ilmoitin tarkistaa, että ReportingPeriodin vuosi on aikaisintaan 2021
28.9.2021	ReportingPeriod	Ilmoitin checks that when the year in ReportingPeriod is current year, return is not given before it is allowed Ilmoitin tarkistaa, kun ReportingPeriodin vuosi on sama kuin kuluva vuosi, että ilmoitusta ei anneta ennen kuin se on sallittua. # It is not yet allowed to give return for the current year # Kuluvan vuoden ilmoitusten lähettäminen ei ole vielä sallittua
8.2.2022	ReportingPeriod	Ilmoitin checks that ReportingPeriod is the last day of the reporting year in the format YYYY-12-31 Ilmoitin tarkistaa, että ReportingPeriod on raportoitavan kalenterivuoden viimeinen päivä muodossa YYYY-12-31 #Format error in ReportingPeriod format must be YYYY-12-31 (XXXX-XX-XX) #ReportingPeriod muotovirhe, muoto pitää olla YYYY-12-31 (XXXX-XX-XX).
28.9.2021	ReportingPeriod Timestamp	Ilmoitin checks that the year in ReportingPeriod cannot be more than four years older than the year in Timestamp Ilmoitin tarkistaa, että ReportingPeriodin vuosi ei voi olla yli neljää vuotta vanhempi Timestampin vuodesta
28.9.2021	Security Issuer	Ilmoitin.fi checks that the Issuer element contains data Ilmoitin tarkistaa, että Issuer elementissä on annettu tietoa
	SendingCompanyAIIN MessageRefId AI/AIIN OtherAI/AIIN	Ilmoitin.fi checks the format of the Finnish Business ID Ilmoitin tarkistaa y-tunnuksen muodollisen oikeellisuuden #Incorrect BusinessId [] in element [] #Virheellinen ytunnus [] elementissä []
	Summary/Gross Summary/GrossAI Summary/ReducApplied Summary/GrossOther	Ilmoitin.fi checks that the sum of GrossAI, ReducApplied and GrossOther is equal to Gross Ilmoitin tarkistaa, että GrossAI, ReducApplied ja GrossOther summa pitää olla yhtä suuri kuin Gross
8.6.2021	TraceBody	Ilmoitin checks that one TraceBody has been given on the return except when MessageTypeIndic is TRECE704. Ilmoitin tarkistaa, että annettu yksi TraceBody ilmoituksella, paitsi annettaessa MessageTypeIndic TRACE704. # Only one TraceBody structure allowed # Vain yksi TraceBody rakenne on sallittu
8.6.2021	AI/ID/IN	Element can be submitted only once per structure

	AI/ID/Name OtherAI/ID/IN OtherAI/ID/Name OtherCI/Name OtherCI/Address TopCI/Name TopCI/Address Investor/Name	Elementin voi antaa vain yhden kerran yhdessä rakenteessa

8 NOTIFICATION MESSAGES ISSUED BY THE ILMOITIN.FI SERVICE

Message added/ edited	Data element	Description (Ilmoitin gives a notification in Finnish therefore notifications are listed also in Finnish.)
8.6.2021	DocTypeIndic	Ilmoitin notifies if you are submitting DocTypeIndic OECD3 and you are deleting CI-structure, you have to delete also the GroupAICI-structures Ilmoitin huomauttaa, jos annetaan DocTypeIndic OECD3 ja on pois-tamassa CI-rakennetta, että poistettava myös GroupAICI-rakenteet
	Individual/TIN issuedBy	Ilmoitin.fi notifies if the individual's TIN is not in the correct format, when the TIN has been issued by an EU country Ilmoitin huomauttaa Individualin TIN:in muodollisesta oikeellisuu-desta, jos kyseessä on EU-maan myöntämä TIN-tunniste # Incorrect TIN-code xx in 'Individual/TIN' -element # Virheellinen TIN-koodi xx elementissä 'Individual/TIN'
29.11.2022	Investor/Individual/ResCoun-tryCode/First or Investor/Organisation/ResCoun-tryCode/First Investor/Payment/Rate	Ilmoitin notifies if the tax at source rate is not the general tax rate in accordance with the tax treaty of the country of residence (ResCoun-tryCode) when RateReason has not been submitted. Ilmoitin huomauttaa, jos ei ole ResCountryCoden mukainen veroso-pimukseen perustuva yleinen veroprosentti, kun RateReasonia ei ole annettu. # Please check that 'Investor/Payment/Rate' XX is the general tax rate of 'ResCountryCode' XX in accordance with the tax treaty of the country of residence # Tarkistakaa, että 'Investor/Payment/Rate' XX on 'ResCountryCo-den' XX mukainen verosopimukseen perustuva yleinen veropro-sentti.
28.9.2021	Investor/Individual/ResCoun-tryCode/Other Investor/Organisation/ ResCountryCode/Other	Ilmoitin notifies, if the element contains information except when X0 is reported in the First-element Ilmoitin huomauttaa, jos elementissä ilmoitetaan tietoa, ellei First-ele-mentissä ole ilmoitettu X0 #You have reported more than one country of residence. Check that the Rate (%) for the tax at source is correct in element WhtAmountAI #Olette ilmoittaneet useamman asuinvaltion. Tarkistakaa, että veron ilmoitettu lähdeveroprosentti on oikein elementissä WhtAmountAI
29.11.2022	Investor/Payment/WhtRate/Ra-teReason Investor/Payment/WhtAmountAI	Notification if RateReason=TRACEFINDOM1 and WhtAmountAI is zero when PrevDecNumber and TASCardNumber are missing. Ilmoitin huomautta, jos RateReason=TRACEFINDOM1 ja WhtA-mountAI on 0, kun PrevDecNumber ja TASCardNumber puuttuu. #Please check that you have given the decision number for the tax-at-source card or advance ruling in the OtherInfo element #Tarkistakaa, että olette antaneet lähdeverokortin tai ennakkoratkai-sun numeron OtherInfo-elementissä.

	NamePerson_Type/FirstName Investor/Payment/WhtRate/Rate	Ilmoitin notifies if the FirstName is NFN and the tax at source rate (Rate) is other than 35 %. Ilmoitin huomauttaa, jos ilmoitetaan FirstName on NFN ja lähdevero-prosentti (Rate) on muu kuin 35 %
	ReportingPeriod	Message, if a report is being filed during the payment year Huomautus, jos ilmoitus annetaan maksuvuoden aikana #You are filing a report during the payment year #Olette antamassa ilmoitusta maksuvuoden aikana
	ReportingPeriod	Message, if a report is being filed concerning over two years old payment year. Huomautus, jos ilmoitetaan yli kaksi vuotta vanhan maksuvuoden tietoja. #You are filing a report concerning an old payment year #Olette antamassa ilmoitusta vanhalle maksuvuodelle.
	SendingCompanyAIIN	Based on the Finnish Business ID, the service checks whether the filer is an Authorised Intermediary (AI) Tarkistetaan y-tunnuksen perusteella, onko säilyttäjä merkitty säilyttäjärekisteriin. #You are filing the Authorised Intermediary's annual information return but you are not in the Register of Authorised Intermediaries. You can request registration by submitting form Application for entry in the register of authorised intermediaries. #Olette antamassa rekisteröityneen säilyttäjän vuosi-ilmoituksen, mutta teitä ei ole merkitty säilyttäjärekisteriin. Voitte pyytää rekisteröintiä lomakkeella Hakemus säilyttäjärekisteriin.
	TopCI/EntityLegalType OtherCI/EntityLegalType	Message, if a value other than OECD402 or OECD408 is submitted Huomautus, jos ilmoitettu jokin muu arvo kuin OECD402 ja OECD408 #The company form you have reported is XXX, check that the information is correct. #Olette ilmoittaneet yhtiömuodoksi XXX, tarkistakaa että tieto on oikein.

9 FURTHER INFORMATION/LINKS

Complementary XML examples have been published on vero.fi.