

# **Annual information return on dividends Itemization section (VSOSERIT)**

## **DESCRIPTION OF THE DATA FILE 2021**

## Table of contents

1	INTRODUCTION	2
2	DESCRIPTION OF THE INFORMATION FLOW AND SUBMITTAL OF FILES	2
3	MAKING CORRECTIONS	3
4	PERIOD OF VALIDITY	3
5	COMBINED INFORMATION FLOWS	3
6	CHANGES ON THE PREVIOUS YEAR	3
7	LIST OF THE DATA CONTENT	3
8	AUTOMATED CHECK PROCESSES	6
9	MESSAGES	7
10	EXAMPLE	7

## Version history

Date	Version	Description
30.3.2021	1.1	New check added.
20.4.2021		Fixed typo VSPSERIT -> VSOSERIT in paragraph 5.
26.5.2021		Record length has been corrected.
26.1.2021	1.0	First release concerning the 2021 taxable year.

### 1 INTRODUCTION

This guidance explains the structure of the required inbound file and the check procedures that follow. For more information, see [General description for electronic filing of information returns \(pdf\)](#) (*tax.fi > About us > IT developers > Data format specifications > General description for electronic filing of information returns*).

### 2 DESCRIPTION OF THE INFORMATION FLOW AND SUBMITTAL OF FILES

The filing of the return concerns the beneficiary's dividends for the tax year that **are ready for payment to him or her** even in cases where actual payment is not yet made.

To read more about annual information returns, go to [Forms](#) (*tax.fi > About us > Contact us > Forms > Annual information*).

To check the method of identification required by this information flow, the required role and the place in the flow where authorisations are checked, go to

[Methods of sign-in, roles and rights to represent organisations](#) (*Ilmoitin.fi > Instructions and templates > Methods of sign-in, roles*).

### 3 MAKING CORRECTIONS

For year-specific instructions for making corrections, go to [Annual information returns](#) (*tax.fi > About us > IT developers > Data format specifications > Making corrections to electronically filed submittals of information returns*).

### 4 PERIOD OF VALIDITY

The file formatting and checks according to this specification come into force on 30 March 2021 and continue to be in force until a new version of the specification is released.

For information about deadlines for filing, see the year-specific schedule on [IT developers](#) (*vero.fi > Verohallinto > Ohjelmistokehittäjät > Aikataulu vvvv*). The schedule is available in Finnish and Swedish.

### 5 COMBINED INFORMATION FLOWS

You may send us the following flows in the same computer file as you are sending your VSOSERIT flow:

- VSOSYHTV

### 6 CHANGES ON THE PREVIOUS YEAR

Version	Data Name	Data element	Description
1.1	236	Quantity of shares	New check added #1747
	387-400/198	Send Date and Time	End position of data element has been corrected 401 -> 400.
1.0		This is a new information flow, with 2021 as the first year of reporting.	

### 7 LIST OF THE DATA CONTENT

Position	Code	Conditional	T	L/T	Description	Format	Permissible values:
1-8	000	P	T		File identifier	AN8	VSOSERIT

Position	Code	Conditional	T	L/T	Description	Format	Permissible values:
10	082	V			Deletion	A1	D
12-15	058	P	T	*	Year of payment  The calendar year when the dividends are available for cash payment to the beneficiary. For more information, see section 2 and the guidance for completing the return form.	VVVV	2021
17-25	010	P	T	*	Business ID of the distributing company	YTUNNUS2	
27-28	084	P	T	*	Type of Payment  01 = Dividends  04 = Distribution of retained earnings, taxable as dividends  (03 Fully taxable distribution of dividends by a REIT company, only applies to REIT)  07 Paid dividends on a nominee-registered share, held by a Finnish resident taxpayer (beneficial owner not known)  08 Non-cash dividends	N2	01,03,04
30-32					Reserve space		
34-37	207	P	T	*	The tax year for which the dividends were distributed	VVVV	
39-46	211	P	T	*	The date of the decision to distribute dividends	PPKKVVVV	
48-55	212	P	T	*	Date of commencement of the payment (first date of payment as notified by the distributing company)	PPKKVVVV	
57	210	P			Type of incorporation on the date of the decision to distribute dividends  J = A stock-exchange listed company (§ 33a.2, Income Tax Act.) or  M = Another type of company.	AN1	J,M,
59-69	083	P	T	*	Beneficiary's Business ID or personal ID	YTUNNUS   HETU	

Position	Code	Conditional	T	L/T	Description	Format	Permissible values:
71-94	085	V	ET	* V/P	Beneficiary's name	AN24	
96-109	234	P			Dividends (Gross amount)	R11,2	
111-124	235	V/P	*		Amounts withheld on the dividends	R11,2	
126-137	236	P		*	Quantity of shares	+N12	
139	237	V			Carries YEL/MYEL pension insurance (0=No, 1=Yes)	N1	0,1
141	238	V			Residential property used by shareholder (0=No, 1=Yes)	N1	0,1
143	239	V			Shareholder borrowing (0=No, 1=Yes)	N1	0,1
145	246	V/P			Non-cash dividend distribution paid as  1= shares 2= other assets than shares (such as real estate property, an automobile, etc.)	N1	1,2
147-155	247	V/P			The company's Business ID, if shares were distributed	YTUNNUS	
157-176	248	V/P			Dividends, other than shares, paid in the form of	AN20	
178-186	080	V	ET	*	Account operator's/Third-party filer's Business ID	TIHOYHTEISO	
188	158	V		*	Filer's role  1= account operator 2= securities depository 3= other foreign filer of annual information	N1	1,2,3
190-259	067	V		*	Name of the securities depository where the share was issued	AN70	
261-290	068	V	ET	*	ID code of the securities depository where the share was issued	AN30	
292-303	097	V	ET		ISIN of the share	ISINKOODI	
305-324	049	V	ET		Transaction code or other identifier	AN20	

Position	Code	Conditional	T	L/T	Description	Format	Permissible values:
326-336					Reserve space		
338-372	048	P			Software application that produced this file	AN35	
374-385	014	P	T		Identifier of the software that produced the file	Y-TUNNUS_AN2	
387-400	198	P			Send Date and Time — populated by the service provider	PPKKVVVV HHMMSS	
	999	P			Final identifier	N8	

## 8 AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
	207 058 211 212	#1065; Invalid input: The tax year for which the dividends are distributed (207) must be the same as or earlier than Year of payment (058), Date of decision to distribute dividends (211) and Date of commencement of the payment (212).
	058 212	#1724; Date of commencement of the payment (212) may not be later than Year of payment (058).
	211 212	#1069; Invalid input: The date when the corporate decision was made to distribute dividends (211) must be the same as the Date of commencement of the payment (212) or an earlier date.
	085 083	#1066; Beneficiary's name (085) is a mandatory field because you have entered a dummy identity code in the Personal ID or Business ID (083) field.
	084 083	#1599; If the Type of Payment (084) is 07, you must fill in a dummy ID in 083 (Beneficiary's Business ID or Personal ID): either ppkkvv-UUUU or 0000000-0 (a dummy Business ID).
	084 235 234	#1600; If the Type of Payment (084) is 07, also populate Tax withheld on the paid dividends (235) and its amount must be 50% of Dividends (234).
	084 049	#1594; Only dividends that have the 07 Type of Payment (084) can have a transaction code or other identifier (049)
	084 246	#1698; If the Type of Payment (084) is 08, also populate Non-cash dividend distribution paid as (246)
	084 246 247	#1699; If the Type of Payment (084) is 08 and Non-cash dividend distribution paid as (246) is 1, also populate The company's Business ID, if shares were distributed (247).

New / Changed	Code	Description of Calc. Rule / Check
	246 248	#1700; If Non-cash dividend distribution paid as (246) is 2, also populate Dividends, other than shares, paid in the form of (248).
	234	#1701; Gross dividends must be greater than 0.
	234 235	#1702; Withholding on dividends cannot be greater than gross dividends.
	084 246	#1703; Payment type 08 must be used when information on non-cash dividends (dividends in natura) is submitted (246)
	080 158	#1704; If the Business ID of the account operator or other third-party filer that submits the return (080) is populated, then the value of Filer's role (158) must be 1= account operator, 2= securities depository, or 3= 3= other foreign filer of annual information.
	068 067	#1705; If you populated either the Name of the securities depository where the share was issued (067) or the ID code of the securities depository where the share was issued (068), you must populate both two elements.
New	236	#1747; The number of shares (236) cannot be 0.

## 9 MESSAGES

### 10 EXAMPLE

A VSOSERIT filing created by TestiAccounting Pro software application (048) regarding a beneficiary itemization.

Dividends (084) relate to the 2021 Year of payment (058), the Business ID of the company is 6612663-4 (010). The tax year for which the dividends are distributed is 2019 (207), Date of decision is 28022021 (211) and Date of commencement is 01042021 (212). Distributing company's type of incorporation (210) is Listed. Beneficiary's personal identity code (083) is 131052-995Y, gross amount of dividends (234) is €3,000 and Amount withheld (235) is €450 and the quantity of shares (236) is 100. It is additionally stated that company-owned residential property is in a shareholder's use (238). This itemization is number 1, which is also the value of the final identifier (999).

000:VSOSERIT  
058:2021  
010:6612663-4  
084:01  
207:2019  
211:28022021  
212:01042021

210:J  
083:131052-995Y  
234:3000,00  
235:450,00  
236:100  
238:1  
048:TestiAccounting Pro 1.0  
014:6612663-4\_AN  
198:02012021203015  
999:1