Direct online transfer of withholding data of nonresident recipients of pension

DATA FILE SPECIFICATION

Year of withholding 2018

Table of contents

1 INTRODUCTION

For information on how to make a request for online transfer, on the procedures involved and on the eServices that are available, see the guidance on Direct online transfer of 2018 withholding data of nonresident recipients of pension.

We have made a number of annual changes to the specification for the year 2018.

However, it still has the same structure as previously.

The last date for direct online transfer requests is 8 November 2017.

Instructions and Data File Specifications are posted each year at tax.fi > IT_developers >Data_format_specifications > Direct transfers and other notices

2 CONTACT DETAILS FOR TECHNICAL QUESTIONS

Enquiries by email:

tiedonsiirto(at)vero.fi

3 HOW TO REPORT ADDRESS/NAME CHANGES OF THE PENSION INSTITUTION

If the pension institution or insurance company has changed its business name or address, the Tax Administration must be notified either by post, by e-mail or by fax.

Postal address:

Finnish Tax Administration

Tietohallinto / ORSI-ylläpito

P.O. Box 265

FI-40101 JYVÄSKYLÄ

e-mail: ORSI-ilmoitukset(at)vero.fi

Fax: 029 512 6100

4 DESCRIPTION OF THE FIXED-LENGTH FORMAT

The length of the filing is fixed at 650 characters. Enter all the information in character format. Positions 1 to 590 consist of information filed by the payor; positions 591 to 596 are the answer information sent back by the Tax Administration. Positions 597 - 650 are reserve spaces for the payor's use.

Data elements are placed according to their positions with no blank spaces between the fields.

Each filing begins with an 8-character identifier in uppercase letters.

Information flow	File ID
Direct online transfer of withholding data of nonresident recipients of pension	RVKSSELE

Left-justify all alphabetical information. When the file has a fixed length, enter all information in character format. Enter leading zeroes in the fields where you report amounts of money. Write the euros and cents with no separator characters in between.

Example: For 1,681 euros and 89 cents, write 168189. If you do not know the amount of money, fill the field with zeroes. Do not write any minus or plus signs. Amounts of money cannot be negative.

Based on the Business ID of the party that made the request, the answer file is sent back and will include corresponding sets of data in answer to the request. Based on the Business ID of the pension insurance company or pension institution, the system will print its name on the letters and correspondence that goes to the recipients of pensions.

Computer service centres may have to differentiate between the Business IDs of some of their customers and compile file sets consisting of requests made by the same Business ID. They can make use of the reserve space in positions 597 - 650 for purposes of differentiation. The Tax Administration will not alter the value of these positions.

5   DATA FILE SPECIFICATION

Length is fixed at 650 characters.

Mandatory Yes/No:
P = Mandatory information
V = Non-mandatory information.
Blank = the data element is formed if the information is found.

Setup of the request file

Position	Data element	Manda-tory Yes/No	Length
1 - 8	FILING NAME (=RVKSSELE)	P	8
9 – 12	YEAR OF WITHHOLDING (=**2018**) The year of withholding is the calendar year when the tax cards become effective, i.e. the year for which the withholding data is given.	P	4
13 - 23	PENSION RECIPIENT'S FINNISH PERSONAL IDENTITY CODE. Enter the personal identity code in the ddmmyy-NNNT format, where the middle character stands for the century of birth. For some individuals, the plus sign (+) or the letter 'A' (a capital A) may replace the hyphen.	P	11
24 - 32	BUSINESS ID OF THE SENDER OF THE REQUEST Enter the Business ID code of the party filing the request to the Tax Administration, thus representing one or more payors of pensions. In the case that the payor is the filer of the request, enter the payor's Business ID code. This Business ID must be that of the sender of the request, i.e. of the party that communicates with the Tax Administration. •	P	9
33 - 41	PAYOR'S BUSINESS ID Use the NNNNNNN-T format. This data element is mandatory even if the same Business ID is repeated because it was already given in the previous data element.	P	9
42- 141	PENSION RECIPIENT'S LAST NAME Left-justify the characters. No computer-pre-completed data is provided for this data element.	P	100
142 - 241	PENSION RECIPIENT'S FIRST NAMES Left-justify the characters. No computer-pre-completed data is provided for this data element.	P	100
242 - 246	RESERVE SPACE		175

| 417 - 418 | COUNTRY CODE OF THE COUNTRY OF TAX RESIDENCE
Use the official 2-character country codes. If no such code is found, write XX. | P | 2 |

417 - 418   **COUNTRY CODE OF THE COUNTRY OF TAX RESIDENCE**   P   2
Use the official 2-character country codes. If no such code is found, write XX.

419 - 453   **COUNTRY NAME**   35
If the country code is XX, write the name of the country here. For country codes that you were able to enter normally, do not enter the name of the country because it is not necessary.

454 - 455   **CITIZENSHIP BY COUNTRY CODE**   2
Use the official 2-character country codes. If no such code is found, write XX. Enter the country of citizenship as recorded by the payor of pensions.

456 - 490   **CITIZENSHIP (SPELLED OUT)**   35
If the XX code has been given for citizenship, enter the name of the country here. For country codes that you were able to enter normally, do not enter the name of the country because it is not necessary.

491 – 492   **SECOND CITIZENSHIP**   2
Enter the pension recipients' dual citizenship when applicable, if this fact has been recorded by the payor of pensions. Enter the country code. Use the official 2-character country codes. If no such code is found, write XX.

493 - 527   **SECOND CITIZENSHIP (SPELLED OUT)**   35
If the XX code was given for citizenship, enter the name of the country here. For country codes that you were able to enter normally, do not enter the name of the country because it is not necessary.

528 - 529   **TYPE OF PAYMENT CODE OF THE PENSION PAYMENT**   P   2
Values:

B1 = Employment pension paid by public bodies (not from business activity)

B2 = Other payments based on social-security legislation (such as employment pension, farm closure pension or accident indemnity pension)

B3 = Other than employment pension, paid by Kela or by Finnish State Treasury.

B4 = Contract-based pension deemed as earned income (including voluntary retirement pension contracts signed either by the beneficiary or by the employer)

B5 = Pensions paid by public bodies, derived from business activity

B7 = Other pension type than referred to above in B1-B5 and B8 below. (e.g. motor accident insurance contract, other risk insurance contract)

B8 = Contract-based pension deemed as capital income (including voluntary retirement pension contracts signed by the beneficiary)

B9 = Pensions based on voluntary retirement pension insurance contracts, raised by 20 percent (enter the original amount without the 20-percent increase)

P4 = Payments derived from long-term savings contracts, deemed as earned income

P5 = Payments derived from long-term savings contracts, deemed as capital income

P6 = Pensions based on long-term savings contracts, raised by 20 percent (enter the original amount without the 20-percent increase)

Each Type of Payment must be reported separately i.e. separate request filings must be created for each. If the Type of Payment is the same but there are differences between the types of pensions being paid, you must add them up and report the total, if the same facts are true for all of them.

530	RESERVE SPACE		1
531 - 540	PENSION INCOME FOR 2018	P	10

The payor's estimate for the taxable total of the pension or other comparable benefits that are going to be paid in 2018. Enter the amount as an integer, in cents, with no separator characters, and pad with leading zeroes. This amount must include any pension that is paid in the form of fringe benefits, valuated on the date of reporting.

541 - 590	RESERVE SPACE		50

The setup of the answer file from the Tax Administration:

Position	Data element	Manda-tory Yes/No:	Length
591 -593	WITHHOLDING PERCENTAGE RATE FOR PENSIONS Enter integers and halves. Example: For the withholding rate of 44.5%, write 445. The data element will be left blank if the calculation has failed.		3
594	CODE FOR SUCCESSFUL/NON-SUCCESSFUL REQUEST 0 = Success 1 = Failure to identify the request file 2 = Failure in computations. Request file identification successful. 4 = Whereas a resident is mentioned in the request file / the Tax Administration records show that this individual is a nonresident. 5 = the local tax office has prevented the computation of the tax card.		1
595 - 596	COUNTRY CODE OF THE COUNTRY OF TAX RESIDENCE This data element has a value that indicates the actual country of residence as recorded by the Tax Administration. This country code is different from the country code reported by the payor of pensions. It indicates the country relating to the tax withholding calculation result.		2
597 - 650	RESERVE SPACE This data element can be used freely by the payor of pensions or by the filer of the request file.		54