

VH/5832/00.01.02/2025

1.0

# **ANNUAL INFORMATION RETURN on asset management fees (VSOMHOIE)**

## **DATA FORMAT SPECIFICATION 2026**

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### Change history

<b>Date</b>	<b>Version</b>	<b>Description</b>
3.2.2026	1.0	First release concerning the 2026 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 > Developers > Data format specifications > General description for electronic filing of information returns*).

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

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*).

As provided in § 16.9, Act on Assessment Procedure, and in the Official Decision of the Tax Administration on common obligations to submit tax-related information, the following entities have the information-reporting requirement:

- Firms providing investment services, within the meaning of the Act on Services Offered to Investors, and branch offices of similar foreign firms;
- The Central Securities Depository and account operator firms, within the meaning of the Act governing the Securities Depository System and the clearance system;
- Credit institutions within the meaning of the Act governing them, and branch offices of similar foreign institutions;
- Management companies of common funds within the meaning of the Act on Common Funds (Sijoitusrahastolaki 213/2019); and Finnish affiliates or branches of a foreign fund management or foreign companies that manage a fund established in Finland;
- Managers of alternative funds within the meaning of the Act on Alternative Investment Fund Managers (Laki vaihtoehtorahastojen hoitajista, 162/2014, the AFMA), including Finnish affiliates or branches of an EEA alternative fund, and EEA alternative fund managers who manage a fund established in Finland.

They must report the amounts of fees, payments and compensation received for their asset management and safekeeping services.

## 3 MAKING CORRECTIONS

For year-specific instructions for making corrections, go to [Making corrections to annual information returns](#) (*tax.fi > About us > Developers > Data format specifications > Annual information returns & Instructions > Making corrections to annual information returns*).

## 4 PERIOD OF VALIDITY

This specification sets out the requirements of file formatting that come into force 24 March 2026 and continue to be in force until a new version of this specification is released.

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

## 5 CHANGES ON THE PREVIOUS YEAR

Version	ID	Data element	Description
1.0	10-13/058	Payment year	Year changed

## 6 DATA FORMAT SPECIFICATION

Position	ID	P/V	T	L/T	Description	Format	Values
1-8	000	P	T		Identifier	AN8	VSOMHOIE
9	082	V			Deletion	A1	D
10-13	058	P	T		Payment year	VVVV	2026
14					Reserve space		
15-27	010	P	T		Business ID of the collecting corporate	YTUNNUS2	
28-47	221	P	T	*	Payment specification data See <a href="#">9.2</a> Payment specification data	AN20	
48-60					Reserve space		
61-71	083	P	T		Payer's personal identity code or business ID	YTUNNUS2   HETU2	
72-81	224	P		*	Payment amount	R7,2	
82-95	198	P			Software-generated timestamp	PPKKVVVV HHMMSS	
96-130	048	P			Software application that produced the file	AN35	
131-142	014	P	T		Name of the software that produced the file	Y- TUNNUS_A	

						N2	
143-177	041	P			Name of contact person	AN35	
178-212	042	P			Contact person's phone number	PUHELIN2	
	999	P			Final identifier	+N8	

## 7 AUTOMATED CHECK PROCESSES

New/ Chan ged	Code	Description of Calc. Rule / Check
	224	#1341; Payment amount(224) must be greater than 0.00. There is no requirement to file a return for a 0.00 value.
	221	#1597; Payment specification data(221) should not have alphabetic characters only, and it should not include blank spaces.

## 8 MESSAGES

Not applicable to this information flow.

## 9 INSTRUCTIONS AND EXAMPLES

### 9.1 Fees for asset management and asset safekeeping services

Fees, payments and compensation for asset management and asset safekeeping services (such as account management fee for a book-entry account, and rental for a safe deposit box) must be reported. This also concerns the Central Securities Depository of Finland (APK) if it has provided asset management and account operator services to its clients. The reportable information covers natural persons who are Finnish tax residents and estates of deceased persons.

However, compensation relating to brokerage, sales and purchases of securities (also known as courtage) is not considered paid for asset management and asset safekeeping services. The separate VSAPUUSE annual information return has been designed for reporting such compensation including the reporting of purchases and sales of securities and derivatives.

Similarly, fees for management and safekeeping of common-fund assets that have not specifically invoiced from the unitholders for this purpose are not considered fees for asset management and safekeeping services. But firms engaging in individual asset management services must report their clients' payments collected for asset management and safekeeping.

If your client (an individual taxpayer) has an equity savings account, and a different deposit account than the one connected to the equity savings account is where you charge the related fees for asset management/safekeeping from this client, you must submit this annual information return (VSOMHOIE) in order to inform the Tax Administration of the amounts paid to you.

As provided in § 54.2, Income Tax Act, taxpayers are entitled to deductions, against their capital incomes, for amounts exceeding €50 during the taxable year, paid for the management and safekeeping of their securities, book-entry shares and comparable assets. The €50-de minimis standard has been established in order to also cover the part that includes a tax-exempt portion of the assets or the income derived from them. The de minimis of €50 must be counted separately for each taxpayer.

Report the payments and fees without subtracting the €50 from them. Report all the asset management and safekeeping costs. You are not expected to specify them in categories (such as rental cost for a safe deposit box etc.).

Use the cash basis instead of the accrual basis: report the amounts for the year when they were paid. Report the total for the entire year; do not break the amounts down to smaller installments. If payment was made in another currency, you must make a foreign-exchange conversion: use the European Central Bank rate of the date of payment in order to convert it to €.

## **9.2 Payment specification data**

This data element is used whenever the same client, identified by the same Business ID is included in more than one reporting items, and the situation may necessitate additional information, i.e. a detail for identifying the client. Example: Payment specification data must be used if many different branch offices of a bank (identifying themselves with the same Business ID) report information on the same client and the amounts cannot be added together in a lump sum. In this example, the payment specification data to use would be codes for the branch offices involved. Similarly, other filers, not only banks, using one single Business ID must use payment specification data whenever the same client is included in more than one reporting items and a combined lump sum cannot be reported. If no branch office codes are readily available any combination of alphanumeric characters is acceptable. However, the required format of payment specification data consists of both numeric and alphabetic characters and must not include blankspaces.