

VH/5828/00.01.02/2025

1.0

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

## **DESCRIPTION OF THE DATA FILE 2026**

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## Version 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 [Electronic filing of information returns, general description \(pdf\)](#) (*tax.fi > About us > Developers > Data format specifications > Annual information returns & instructions > Electronic filing of information returns, general description*).

## 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.

For further information, visit Tax.fi to read the instructions for completing the form: [Annual information return on dividends \(7812e\) - vero.fi](#) (*tax.fi > About us > Contact us > Forms > Annual information > Annual information return on dividends*).

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 [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

The file formatting and checks according to this specification come into force on 24 March 2026 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 > Tietoa Verohallinnosta > Kehittäjät > 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
1.0	12-15/058	Payment year	Year changed

## 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
10	082	V			Deletion	A1	D
12-15	058	P	T	*	Payment year  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	2026
17-25	010	P	T	*	Business ID of the company distributing dividends	YTUNNUS2	
27-28	084	P	T	*	Type of Payment  01 = Dividends  04 = Distribution of retained earnings from the company's unrestricted equity fund, taxable as dividends (VOPR in Finnish)  (03 Fully taxable dividends from a REIT company, only applies to REIT companies)  07 Dividends paid on a nominee-registered share held by a Finnish resident taxpayer (beneficiary not known)  08 Non-cash dividends	N2	01,03,04,07,08
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 from which dividends have been withdrawable (first date of payment as notified by the distributing company)	PPKKVVVV	

57	210	P			Company type on the date of the decision to distribute dividends J = Listed company M = Non-listed company	AN1	J,M,
59-69	083	P	T	*	Personal ID or Business ID of beneficiary	YTUNNUS   HETU	
71-94	085	V	E T	* V/P	Beneficiary's name	AN24	
96-109	234	P		*	Gross amount of dividends	R11,2	
111-124	235	V		V/P, *	Tax withheld on dividends	R11,2	
126-137	236	P		*	Number of shares	+N12	
139	237	V			The beneficiary covered by YEL or MYEL insurance (0=No, 1=Yes)	N1	0,1
141	238	V			The beneficiary has used an apartment/house owned by the company (0=No, 1=Yes)	N1	0,1
143	239	V			The company has lent money to the beneficiary (0=No, 1=Yes)	N1	0,1
145	246	V		V/P *	The type of non-cash dividend 1= shares 2= other assets than shares (e.g. property, car)	N1	1,2
147-155	247	V		V/P *	Business ID of the company whose shares were distributed as dividends	YTUNNUS	
157-176	248	V		V/P *	Description of dividends distributed in some other form than shares	AN20	
178-186	080	V	E T	V/P *	Business ID of the account operator or other third-party filer that submits the return	TIHOYHTEISO	
188	158	V		V/P *	Filer's role 1= account operator 2= central securities depository 3= other foreign filer	N1	1,2,3
190-259	067	V		V/P *	Name of the central securities depository where the share was issued	AN70	
261-290	068	V	E T	V/P *	ID of the central securities depository where the share was issued	AN30	
292-303	097	V	E T		ISIN code of share	ISINKOODI	
305-324	049	V	E T	*	Transaction code or other identifier	AN20	

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	#1824; Only dividends that have the 07 or 08 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).
	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)

New / Changed	Code	Description of Calc. Rule / Check
	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. This automated check does not apply to deletion returns.
	068 067	#1705; If you populated either the Name of the central securities depository where the share was issued (067) or the ID code of the central securities depository where the share was issued (068), you must populate both two elements. This automated check does not apply to deletion returns.
	236	#1747; The number of shares (236) cannot be 0.

## 9 MESSAGES

Not applicable to this information flow.

## 10 EXAMPLE

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

Dividends (084) relate to the 2026 Year of payment (058), the Business ID of the company is 6612663-4 (010). The tax year for which the dividends are distributed is 2025 (207), Date of decision is 28022026 (211) and Date of commencement is 01042026 (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 the beneficiary's use (238). This itemization is number 1, which is also the value of the final identifier (999).

000:VSOSERIT  
058:2026  
010:6612663-4  
084:01  
207:2025  
211:28022026  
212:01042026  
210:J  
083:131052-995Y  
234:3000,00  
235:450,00

236:100

238:1

048:TestiAccounting Pro 1.0

014:6612663-4\_AN

198:02012027203015

999:1