

# **Annual information return on paid dividends Summary section (VSOSYHTV)**

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

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## Version history

Date	Version	Description
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

**Starting 2014**, 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 26 January 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 VSOSVYHT flow:

- VSOSERIT
- VSROSERI

### 6 CHANGES ON THE PREVIOUS YEAR

Version	Data Name	Data element	Description
1.0			This is a new specification, released for 2021 for the first time.

### 7 LIST OF THE DATA CONTENT

Position	Code	P/V	T	L/T	Description	Format	Permissible values
1-8	000	P	T		File identifier	AN8	VSOSYHTV
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

Position	Code	P/V	T	L/T	Description	Format	Permissible values
17-25	010	P	T		Business ID of the distributing company	YTUNNUS2	
27-30	107	P	T	*	The tax year for which the dividends were distributed	VVVV	
32-39	111	P	T	*	The date of the decision to distribute dividends	PPKKVVVV	
41-48	112	P		*	Date of commencement of the payment	PPKKVVVV	
50-51	110	P			Type of incorporation on the date of decision to distribute dividends  J = A stock-exchange listed company (§ 33a.2, Income Tax Act.) or  M = Another type of company.	AN1	J,M,
53-58	105	P			Total number of itemizations	+N6	
60-67	448	P		H	Accounting period for which dividends were paid: start date	PPKKVVVV	
69-76	449	P			Accounting period for which dividends were paid: end date	PPKKVVVV	
78-91	120	P			The total amount of dividends agreed to be distributed	R11,2	
93-106	122	V			The total amount of payable dividends that the shareholders have not cashed by the end of the calendar year	R11,2	
108-121	123	V			The total amount of dividends reported in earlier calendar years for the same tax year	R11,2	
123-136	126	V			Dividends distributed on shares deposited in Finnish residents' Individual Retirement Accounts under long-term savings contracts.	R11,2	
138-151	127	V			Dividends distributed on shares deposited in equity savings accounts, held by Finnish residents.	R11,2	
153-166	450	P			Gross dividend payments in total	R11,2	
168-181	451	V			Total dividends paid to resident taxpayers	R11,2	
183-196	121	V			Total amount of tax withheld on the dividends	R11,2	
198-211	124	V			Total dividends paid to non-resident taxpayers	R11,2	

Position	Code	P/V	T	L/T	Description	Format	Permissible values
213-226	125	V			Total amount of tax withheld at source on dividends paid to non-resident taxpayers	R11,2	
					<b>Data elements 452, 453, 454, 455 and 456 are only submitted by companies within the book-entry system</b>		
228-235	452	V/P		*	Date of record of dividends	PPKKVVVV	
237-250	453	V			Total dividends paid on nominee-registered shares held by Finnish resident taxpayers (recipient is not known)	R11,2	
252-265	454	V			Total withholding on dividends paid on nominee-registered shares held by Finnish resident taxpayers (recipient is not known)	R11,2	
267-296	455	V/P		*	ID code of the securities depository where the share was issued	AN30	
298-367	456	V/P		*	Name of the securities depository where the share was issued	AN70	
369-398					Reserve space		
400-429	041	V			Name of contact person	AN30	
431-443	042	V			Contact person's telephone	AN13	
445-479	048	P			Software application that produced this file	AN35	
481-492	014	P	T		Identifier of the software that produced the file	Y-TUNNUS AN2	
494-507	198	P			Soft-generated timestamp	DDMMYYYY HHMMSS	
	999	P			Final identifier	N8	

## 8 AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Check
	107 058	#1068; Invalid input: The tax year for which dividends are paid (107) must be Year of payment (058) or an earlier year.
	058 112	#1725; The date from which dividends have been drawable (112) cannot be after the Year of payment (058).

New / Changed	Code	Description of Check
	111 112	#1069; Invalid input: The date when the corporate decision was made to distribute dividends (111) must be the same as the Date of commencement of the payment (112) or an earlier date.
	450 451 124	450 = 451+124  #1715; Total dividends to resident taxpayers (451) + Total dividends to non-resident taxpayers (124) must be equal to Gross dividend payments (450).
	451 121	#1716; Total dividends to resident taxpayers (451) must be greater than or equal to Total withholding on dividends (121).
	124 125	#1717; Total dividends to non-resident taxpayers (124) must be greater than or equal to Total amount of tax withheld at source on dividends paid to non-resident taxpayers (125).
	450 120 122 123 126 127	450 = 120-(122+123+126+127)  #1718; Gross dividend payments in total (450) must be equal to Total dividends specified in the decision on dividend distribution (120) - (Total undrawn dividends at the end of calendar year (122) + Total dividends reported for the said tax year in previous calendar years (123) + Total dividends paid on shares held by resident taxpayers on long-term savings accounts (126) + Total dividends paid on shares held by resident taxpayers on equity savings accounts (127)).
	110 452 455 456	#1719; Date of record of dividends (452), ID of the securities depository where the share was issued (455) and Name of the securities depository where the share was issued (456) are mandatory data elements when the Type of company on the date of distribution (110) is Publicly listed company (J).

## 9 MESSAGES

New / Changed	Code	Description of the message
	107 449	The final year of the accounting period PPKKVVVV (449) must be the same as the Tax year for which dividends are paid (107).  #1094; What is meant by 'tax year' is the accounting period for which dividends are being distributed. The tax year must be the same as the end year of the accounting period.
	127	If a value is populated in 'Dividends distributed on shares deposited in equity savings accounts, held by Finnish residents', the following message appears

New / Changed	Code	Description of the message
		#1617; Stock-exchange listed companies are the only parties that can populate 'Dividends distributed on shares deposited in equity savings accounts, held by Finnish residents'

## 10 EXAMPLE

A VSOSYHTV filing created by the Accounting Pro (048) software application, presenting summary information regarding a shareholder who receives dividends.

000:VSOSYHTV  
058:2021  
010:6612663-4  
107:2020  
111:28022021  
112:01042021  
110:J  
105:30  
448:01012020  
449:31122020  
120:300000,00  
450:300000,00  
451:250000,00  
121: 63750,00  
124:50000,00  
125:7500,00  
452:02032021  
455:1234567-8  
456:APKESKUS A  
041:WHITEFIELD THOMAS  
042:0941467312  
048:TestiAccounting Pro 1.0  
014:6612663-4\_AN  
198:02012021203015  
999:1