

VH/5829/00.01.02/2025

1.0

ANNUAL INFORMATION RETURN ON CAPITAL REFUNDS TAXABLE AS CAPITAL GAINS (VSPAOPAL)

DATA FORMAT SPECIFICATION 2026

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Change history

Date	Version	Description
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*).

The tax year is the year of the 244 data element (Date when the capital refund became withdrawable) as submitted in the annual information return.

For further information, visit Tax.fi to read the instructions for completing the form: [Annual information return on capital refunds taxable as capital gains - vero.fi](#) (*tax.fi > About us > Contact us > Forms > Annual information > Annual information return on capital refunds taxable as capital gains*).

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	48-55/244	Date when the capital refund became withdrawable	Year changed

6 DATA FORMAT SPECIFICATION

Position	ID	P/V	T	L/T	Description	Format	Values
1-8	000	P	T		Identifier	AN8	VSPAOPAL
9	082	V			Deletion	A1	D
10	121	P	T	*	Role of filer 1 = Listed company 2 = Non-listed limited liability company 3 = Cooperative 4 = Company type is not known	N1	1, 2, 3, 4
11-21	083	P	T	*	Beneficiary's personal ID or Business ID	YTUNNUS HETU	
22	241	P	T	*	Type of capital refund 7 = Distribution of assets from an unrestricted equity fund 8 = Distribution of assets through reducing share capital 9 = Distribution of assets through reducing share-premium account or reserve funds 5 = Refund of membership fee 6 = Capital refund, source not known	N1	5, 6, 7, 8, 9
23-37	242	P		*	Amount of capital refund	R12,2	
38-47	243	V		*	Foreign tax withheld at source on capital refund	R7,2	
48-55	244	P	T	*	Date when the capital refund became withdrawable This date must fall on the calendar year of reporting.	PPKKVVVV	2026
56-69	245	P	T		The quantity of shares or interests for which capital refund was paid	+D11,2	
70-71	127	P	T		Type of security 01 = Domestic shares or interests 51 = Foreign shares or interests	N2	01, 51
72-101	020	V			Name of the corporation that distributed assets	AN30	
102-112	010	P	T	*	Business ID of the corporation that distributed assets	YTUNNUS2	
113-123	080	V	ET	V/P	Business ID of the account operator or other third-party filer that submits the return If the filer of this information return is acting on the payor company's behalf, that filer's Business ID is required.	YTUNNUS2	
124-131	249	P	T	*	Date when the investment was made or acquisition date of the shares or interests for which capital refund was paid If you the date of acquisition is unknown, fill the entire field with zeros.	PPKKVVVV	

132-146	250	P		H *	Acquisition price deductible from the capital refund	R12,2	
147	251	P		H *	Data on acquisition price to be deducted 2 = The acquisition price is known 1 = The acquisition price is not known	N1	2, 1
148-157	252	V		*	Acquisition costs deductible from capital refund	R7,2	
158-171	198	P			Software-generated timestamp	PPKKVVVVV HHMMSS	
172-206	085	V	ET	V/P *	Name of beneficiary	AN35	
207-241	041	P			Name of contact person	AN35	
242-276	042	P			Contact person's phone number	PUHELIN2	
277-311	048	P			Software application that produced the file	AN35	
312-323	014	P	T		Name of the software that produced the file	Y- TUNNUS_AN2	
	999	P			Final identifier	+N8	

7 AUTOMATED CHECK PROCESSES

New/ Changed	ID	Description of rule
	241 121	Filer Role (121) must not be listed company if the capital refund is of type 7 (241). #967; If the capital refund is of type = 7, Filer Role cannot be 1 (listed company).
	242 250 252	The sum of Acquisition price (250) and Acquisition costs (252) cannot be higher than Amount of capital refund (242). #499; Acquisition price deductible from the capital refund (250) and Acquisition costs deductible from capital refund (252) cannot be higher than Amount of capital refund (242)
	251 250	#1336; If the value is not known for the Acquisition price deductible from the capital refund (251:1), its value to be deducted against the refund of capital (250) must be 0,00.
	241 244 249	#1920; Type of refund (241) is 7 = Distribution of retained earnings, and the time elapsed between Date when the capital refund became withdrawable (244) and Date when the investment was made or acquisition date of the shares or interests for which capital refund was paid (249) is longer than 10 years. If more than 10 years have elapsed, you must use the annual information return for Dividends for reporting (the VSOSERIE and VSOSVYHT flows)
	010 083	#1308; IDs must not be the same (010 ja 083).
	083 085	#1337; Name of beneficiary (085) is a mandatory field because there is a dummy identity code in the Beneficiary's personal ID or Business ID (083) field.

New/ Changed	ID	Description of rule
	242 243	#1971; Foreign tax withheld at source on capital refund (243) cannot be greater than Amount of capital refund (242).

8 MESSAGES

New/ Changed	ID	Description of the message
	250 251	<p>If the acquisition price deductible from the capital refund (250) is 0,00, and the deductible acquisition price is known, (251) is 2</p> <p>#1338; Are you sure the acquisition price is €0.00?</p>