

VH/5842/00.01.02/2025

1.0

ANNUAL INFORMATION RETURN ON OTHER PAYMENTS TO NON-RESIDENT TAXPAYERS (VSRMUERI)

DATA FILE SPECIFICATION 2026

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Version history

Date	Version	Description
3.2.2026	1.0	First version for tax year 2026.

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

The payors that make payments to nonresident taxpayers must prepare an annual information return, detailing the amounts paid in “other” categories (the D1, D2 and D3 types of payment) as a data file described in this guidance, giving a specification for every beneficiary. You must file your information return electronically if more than five (5) beneficiaries received payments from you.

However, the requirement to use e-filing does not concern natural persons and estates of deceased persons unless they operate a trade, business, or an agricultural farm or a forestry farm.

Read more about resident and nonresident tax liability in the Tax Administration’s [Tax residency and nonresidency and residency for purposes of the relevant tax treaty](#) and [Resident and nonresident tax liability of corporate entities](#). For additional information and guidance on the tax treatment of non-residents, visit [International and cross-border circumstances](#) (*tax.fi > detailed guidance > international tax situations*).

To read more about annual information returns, go to [Annual information return on other payments to non-resident taxpayers](#) (*tax.fi > About us > Contact us > Forms > Annual information > Annual information return on other payments to non-resident taxpayers*).

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 > Making corrections to annual information information returns*).

Please note the special requirements regarding this information flow:

We recommend that when making corrections, filers use the same information flow, and the same software, as they used for the original submittal.

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 CHANGES ON THE PREVIOUS YEAR OR PREVIOUS VERSION

Version	ID	Data	Description
1.0	12-15/058	Year of payment	Year changed

6 LIST OF THE DATA CONTENT

Position	ID	P/V	T	L/T	Description	Format	Permissible values
1-8	000	P	T		Identifier of the information flow	AN8	VSRMUERI
10	082	V			Deletion	A1	D
12-15	058	P	T		Year of payment	VVVV	2026
17-27	010	P	T		Payor's ID code	YTUNNUS2 HETU2	
29-30	084	P	T	*	Type of payment	AN2	D1,D2,D3
32	086	P		*	Type of beneficiary 2= Finnish personal identity code 3= no Finnish personal identity code 4=Finnish Business ID 5=No Finnish Business ID	+N1	2,3,4,5
34-44	083	V	E T	* V/P	Beneficiary's Finnish personal ID or Business ID	YTUNNUS2 HETU2	
46-65	313	P	T		Personal ID, Business ID, other ID code (TIN) issued in the country of tax residence For more information, see section 11.	AN20	
67-74	021	V	E T	* V/P	Beneficiary's date of birth	SYNTAIKA2	
76-145	307	P	T		Beneficiary's last name or corporate taxpayer's full name	AN70	
147-216	308	V	E T	* - V/P	Beneficiary's first names	AN70	

218-287	309	P			Street address in the country of tax residence	AN70	
289-297	310	V			Postal code in the country of tax residence	AN9	
299-333	311	P			City/district in the country of tax residence	AN35	
335-336	341	P	T	*	Country code of the country of tax residence, ISO3166 For more information, see section 11.	MAATUNNUS	
338-372	049	V	E T		Transaction code or other identifier This is a unique ID code selected by the filer, for differentiation between submitted data if the same identification information has been used multiple times	AN35	
374-382	080	V	E T	V/P *	Business ID of the account operator or other third-party filer that submits the return	TIHOYHTEISO	
384	158	V		V/P *	Filer's role 1= account operator 2= securities depository 3= other foreign filer of annual information	N1	1,2,3
386-455	067	V		V/P *	Name of the securities depository where the stock, share or other security had been issued	AN70	
457-486	068	V	E T	V/P *	ID code of the securities depository where the stock, share, other security had been issued	AN30	
488-500	317	P			Amount for which tax has been withheld at source	R10,2	
502-514	318	V			Tax withheld at source	R10,2	
516-526	321	V		*	Deduction for the Finnish tax at source	R8,2	
528-557	041	P			Contact person's name	AN30	
559-571	042	P			Contact person's telephone number	AN13	
573-583	324	V			The health insurance premium of the insured party	R8,2	
585-604					Reserve space		
606-628	048	P			Software that produced the file	AN23	
630-641	014	P	T		Identifier of the software that produced the file	Y-TUNNUS_AN2	
643-656	198	P			Software-generated timestamp	DDMMYYYY HHMMSS	
	999	P			Final code	N8	

7 CHECK PROCESSES

New/ Chan ged	ID	Description of the calculation rule or check
	083 086	#1842; If Type of beneficiary (086) is 2, you must populate Beneficiary's personal identity code (083).
	083 086	#1843; If Type of beneficiary (086) is 4, you must populate Beneficiary's Finnish Business ID (083).
	083 086	#1844; You can only populate Beneficiary's personal identity code or Business ID (083) for Type of beneficiary 2 and Type of beneficiary 4.
	021 086	#1845; If Type of beneficiary (086) is 2 or 3, you must populate Beneficiary's date of birth (021).
	021	#1846; Invalid input: Beneficiary's date of birth in 021 must match the 083 data element containing the personal identity code.
	308 086	#1847; If Type of beneficiary (086) is 2 or 3, you must populate Beneficiary's first names (308).
	341	#1848; Country code of the country of tax residence, ISO3166 (341) cannot be FI or AX.
	084 083	#1972; You can only give a Business ID (083) when Type of payment (084) is one of the following: D1 and D3
	084 321	#1739; You can only populate the Deduction for tax at source (321) data element when the Type of payment (084) is D1
	341 084	#1740; The value of Country Code (341) can be XX only if the Type of payment (084) is D1.
	080 158	#1704; If you populated either the Business ID of the account operator or other third-party filer that submits the return (080) or the value of Filer's role (158) 1= account operator, 2= securities depository or 3= other foreign filer of annual information, you must populate both two elements. (This automated check does not apply to deletion returns.)
	068 067	#1705; If you populated either the Name of the securities depository where the share was issued (067) or the ID code of the securities depository where the share was issued (068), you must populate both two elements. (This automated check does not apply to deletion returns.)

8 MESSAGES

Not applicable to this information flow.

9 DESCRIPTIONS OF THE TYPES OF PAYMENT

D1 Other payment, e.g. scholarship

D2 Other yields on assets saved under a long-term savings agreement

D3 Monetary compensation paid instead of dividends

10 CHECK YOUR FOREIGN TIN

The online checking service TIN on Europa is free of charge; it offers a way to check the format of a foreign identity code (personal ID codes etc.). It does not give confirmation of any individual beneficiary's identity, or of the actual existence of the code entered in the country of issue.

The website is multi-lingual with 22 language options. It also provides additional information about the identifiers used in different countries.

To visit TIN on Europa, click [TIN on-the-Web - European Commission \(europa.eu\)](http://europa.eu)

11 LIST OF COUNTRY CODES

Check the valid tax treaties and the country codes according to the ISO 3166 standard [List of country codes](#).

12 EXAMPLE

The lines below illustrate a VSRMUERI filing, generated by the "Accounting Pro" software, to provide itemised annual information on payments to a nonresident individual.

The type of payment is D1 (084), Year of payment is 2026 (058), with Payor's Business ID 6612663-4 (010), beneficiary's personal identity code 131052-995Y (083), Type of beneficiary (086) is 2, Beneficiary's last name (307) Peterson, street address in the country of residence (309) Centralgatan 1, city or district (311) Stockholm, country code under ISO3166 (341) is SE and the Amount on which tax was withheld at source (317) is €3,170 and 00 cents.

The person to contact is Robert Holden (041), and phone number 09123456 (042). This itemization is number 1, which also is the value of the final identifier (999).

000:VSRMUERI

084:D1

058:2026

010:6612663-4

083:131052-995Y

021:13101952
313:123456789
086:2
307:Peterson
308:Christina
309:Centralgatan 1
311:Stockholm
317:3170,00
341:SE
041:Robert Holden
042:09123456
048:Accounting Pro 1.2
014:6606611-7_AP
198:02012027203015
999:1