

ANNUAL INFORMATION RETURN ON DIVIDENDS PAID TO NONRESIDENT BENEFICIARIES (VSROSERI)

DATA FILE SPECIFICATION 2023

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Version history

| Date | Version | Description |
|------------|---------|----------------------------------|
| 30.12.2022 | 1.0 | First version for tax year 2023. |

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

The payors that pay dividends of a non-listed company to nonresident taxpayers, or pay profit surplus of a cooperative enterprise to nonresident taxpayers, must prepare an annual information return 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.

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](#). 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 [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 [Making corrections to annual information returns](#) (tax.fi > About us > IT developers > Data format specifications > Annual information returns & Instructions > Making corrections to annual 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 28 March 2023 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 VSROSERI flow:

- VSOSYHTV
- VSOKVYHT

6 CHANGES ON THE PREVIOUS YEAR OR PREVIOUS VERSION

| Version | ID | Data | Description |
|---------|------------|--|---|
| 1.0 | 12-15/058 | Year of payment | Year changed |
| | 32/086 | Type of beneficiary | Two new beneficiary types are introduced: 4=Finnish Business ID, and 5=no Finnish Business ID. The beneficiary type "1= company or corporate entity" is phased out. |
| | 34-44/083 | Beneficiary's personal identity code or Business ID | Changed into conditional identification information (ET) with the format definition YTUNNUS2 HETU2, also changed. |
| | 46-65/313 | Personal ID, Business ID, other ID code (TIN) issued in the country of tax residence | Changed into a required data element (P). |
| | 67-74/021 | Beneficiary's date of birth | Changed into conditional identification information (ET) |
| | 76-145/307 | Beneficiary's last name or corporate taxpayer's full name | Changed into a required data element (P), and identification information (T) |
| | | | New check #1842, #1843, #1844, #1845, #1846, #1847, #1848 |
| | | | Remove check #1317 |
| | | | Remove message #1084, #1085, #1088, #1087 |

7 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 | VSROSERI |
| 10 | 082 | V | | | Deletion | A1 | D |
| 12-15 | 058 | P | T | | Year of payment This is the calendar year when the | VVVV | 2023 |

| Position | ID | P/ V | T | L/T | Description | Format | Permissible values |
|----------|-----|---------|----|----------|---|---------------------|------------------------------------|
| | | | | | dividends/profit surplus were ready for withdrawal by the beneficiary | | |
| 17-25 | 010 | P | T | * | Payor's Business ID | YTUNNUS2 | |
| 27-28 | | | | | Reserve space | | |
| 29-30 | 084 | P | T | * | Type of payment | AN2 | EA, EB, EC, ED, EF, EG, EH, EJ, EY |
| 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 | ET | * V/P | Beneficiary's personal identity code 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 | ET | * 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 | ET | * 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 See section 12 | MAATUNNUS | |

| Position | ID | P/ V | T | L/T | Description | Format | Permissible values |
|----------|-----|---------|----|-----|--|-------------|--------------------|
| 338-349 | 097 | V | ET | * | The ISIN code | ISINKOODI | |
| 350-363 | | | | | Spare space | | |
| 364-398 | 049 | V | ET | | 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 | |
| 400-408 | 080 | V | ET | * | Business ID of the account operator or other third-party filer that submits the return | TIHOYHTEISO | |
| 410 | 158 | V | | * | Filer's role 1= account operator 2= securities depository 3= other foreign filer of annual information | N1 | 1,2,3 |
| 412-481 | 067 | V | | * | Name of the central securities depository where the share was issued | AN70 | |
| 483-512 | 068 | V | ET | * | ID code of the central securities depository where the share was issued | AN30 | |
| 514-526 | 317 | P | | * | Dividends/surplus (gross amount) | R10,2 | |
| 528-540 | 318 | V | | | Tax withheld at source | R10,2 | |
| 542 | 246 | V/ P | | * | Non-cash dividend distribution paid as 1= shares 2= other assets than shares (such as real estate property, an automobile, etc.) | N1 | 1,2 |
| 544-552 | 247 | V/ P | | * | The company's Business ID, if shares were distributed | YTUNNUS | |
| 554-573 | 248 | V/ P | | * | Dividends, other than shares, paid in the form of | AN20 | |
| 575-587 | 254 | V/ P | | * | Amount of dividends paid in cash (gross amount) | R10,2 | |
| 589-601 | 255 | V/ P | | * | Value of the non-cash distribution of dividends | R10,2 | |
| 603-632 | 041 | P | | | Contact person's name | AN30 | |

| Position | ID | P/ V | T | L/T | Description | Format | Permissible values |
|----------|-----|---------|---|-----|---|--------------------|--------------------|
| 634-646 | 042 | P | | | Contact person's telephone number | AN13 | |
| 648-667 | | | | | Reserve space | | |
| 669-691 | 048 | P | | | Software that produced the file | AN23 | |
| 692-703 | 014 | P | T | | Identifier of the software that produced the file | Y- TUNNUS_AN2 | |
| 705-718 | 198 | P | | | Software-generated timestamp | DDMMYYYY HHMMSS | |
| | 999 | P | | | Final code | N8 | |

8 AUTOMATED CHECK PROCESSES

| New/ Chan ged | ID | Description of the calculation rule or check |
|---------------------|-------------------|--|
| New | 083 086 | #1842; If Type of beneficiary (086) is 2, you must populate Beneficiary's personal identity code (083). |
| New | 083 086 | #1843; If Type of beneficiary (086) is 4, you must populate Beneficiary's Finnish Business ID (083). |
| New | 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. |
| New | 021 086 | #1845; If Type of beneficiary (086) is 2, you must populate Beneficiary's date of birth (021). |
| New | 021 | #1846; Invalid input: Beneficiary's date of birth in 021 must match the 083 data element containing the personal identity code, when Type of beneficiary (086) is 2. |
| New | 308 086 | #1847; If Type of beneficiary (086) is 2 or 3, you must populate Beneficiary's first names (308). |
| New | 341 | #1848; Country code of the country of tax residence, ISO3166 (341) cannot be FI or AX. |
| | 084 246 | #1726; If the Type of payment (084) is EH or EJ, you must populate Non-cash dividend distribution paid as (246). |
| | 084 246 247 | #1727; If the Type of payment (084) is EH or EJ, and the value of Non-cash dividend distribution paid as (246) is shares (1), you must indicate the Business ID of the company (247), the shares of which were given out as a dividend distribution. |
| | 084 246 248 | #1728; If the Type of payment (084) is EH or EJ, and the value of Non-cash dividend distribution paid as (246) is Other assets than shares (2), you must populate Dividends, other than shares, paid in the form of (248). |

| New/ Chan ged | ID | Description of the calculation rule or check |
|---------------------|--|---|
| | 084 246 247 248 254 255 | #1729; If the Type of payment (084) is EA, EB, EC, ED, EF, EG or EY, you cannot populate any data elements relating to non-cash dividend paid as (246, 247, 248, 254 and 255). |
| | 317 254 255 | #1730; Dividends/surplus (gross amount) (317) must be equal to Gross amount of dividends paid in cash (254) and Value of the non-cash distribution of dividends (255) combined if data elements 254 and 255 have been submitted. If only 255 has been submitted, the value must be equal to Dividends/surplus (gross amount) (317). |
| | 084 255 | #1799; If the Type of payment (084) is EH or EJ, you must populate Value of the non-cash distribution of dividends (255). |
| | 084 254 | #1800; If the Type of payment (084) is EJ, you must populate Amount of dividends paid in cash (gross amount) (254). |
| | 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. |
| | 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. |
| | 010 083 | #1706; The Payor (010) cannot be the same as Beneficiary (083). |

9 MESSAGES

Not applicable to this information flow.

10 DESCRIPTIONS OF THE TYPES OF PAYMENT

EA Direct-investment dividends according to Parent-Subsidiary Directive

EB Direct-investment dividends according to tax treaty

EC Dividends, if the shares are nominee-registered but the information on the final beneficiary, i.e. the owner, is reported on the annual information return

ED Dividends other than above

EF Payment of dividends to final beneficiaries if the withheld tax has later been refunded by the payor

EG Dividend paid to the final beneficiary, on which tax at source was withheld or – based on the beneficiary's tax-at-source card – was not withheld

EH Dividends in-kind, in forms other than cash

EJ Mixed in-kind and cash dividends

EY Distribution of profit-surplus of cooperative enterprise

11 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

http://ec.europa.eu/taxation_customs/taxation/tax_cooperation/mutual_assistance/tin/index_en.htm

or go directly to the request page at

http://ec.europa.eu/taxation_customs/tin/tinRequest.html

12 LIST OF COUNTRY CODES

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

13 EXAMPLE

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

The type of payment is ED (084), Year of payment is 2023 (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) Schwertfeger, 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 of dividends (gross) (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: VSROSERI

084:ED
058:2023
010:6612663-4
083:131052-995Y
086:2
307:Schwertfeger
308:Herbert
309:Centralgatan 1
311:Stockholm
317:3170,00
341:SE
041:Robert Holden
042:09123456
048:Accounting Pro 1.2
014:6606611-7_AP
198:02012024203015
999:1