

VH/5839/00.01.02/2025

1.0

ANNUAL INFORMATION RETURN ON DIVIDENDS PAID TO NON-RESIDENT TAXPAYERS (VSROSERI)

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 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](#) 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 > 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 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 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

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 dividends/profit surplus were ready for withdrawal by the beneficiary	VVVV	2026
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	E T	* 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	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 See section 12	MAATUNNUS	
338-349	097	V	E T		The ISIN code	ISINKOODI	
350-363					Spare space		
364-398	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	
400-408	080	V	E T	V/P *	Business ID of the account operator or other third-party filer that submits the return	TIHOYHTEISO	
410	158	V		V/P *	Filer's role 1= account operator 2= securities depository 3= other foreign filer of annual information	N1	1,2,3
412-481	067	V		V/P *	Name of the central securities depository where the share was issued	AN70	
483-512	068	V	E T	V/P *	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		V/P *	Non-cash dividend distribution paid as	N1	1,2

					1= shares 2= other assets than shares (such as real estate property, an automobile, etc.)		
544-552	247	V		V/P *	The company's Business ID, if shares were distributed	YTUNNUS	
554-573	248	V		V/P *	Dividends, other than shares, paid in the form of	AN20	
575-587	254	V		V/P *	Amount of dividends paid in cash (gross amount)	R10,2	
589-601	255	V		V/P *	Value of the non-cash distribution of dividends	R10,2	
603-632	041	P			Contact person's name	AN30	
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
	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).

New/ Chan ged	ID	Description of the calculation rule or check
	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.
	084 246	#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).
	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.

New/ Chan ged	ID	Description of the calculation rule or check
		(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.)
	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
[TIN on-the-Web - European Commission \(europa.eu\)](http://europa.eu)

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 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) 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
058:2026
010:6612663-4
083:131052-995Y
021:13101952
313:123456789
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
198:02012027203015
999:1