

Annual information return on dividends Itemization section (VSOSERIE)

DESCRIPTION OF THE DATA FILE 2017

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Version history

Date	Version	Description
2.1.2017	1.0	First release concerning the 2017 taxable year.
30.1.2017		The previously used direct links to various documents are now shown as paths. The general description of e-filing has been updated.
22.5.2017	1.1	The data element for Send date and time (198) has been changed to a software-generated timestamp, which is a mandatory field. The identity codes cannot be the same for the beneficiary and the payor.
28.9.2017	1.2	Update of the paths that lead to the pages of the Tax.fi Website. Changed data element Beneficiary's name 231 --> 085 Changed data element Beneficiary's name (085) T --> ET
23.11.2017	1.3	Check removed: IDs must not be the same

1 INTRODUCTION

This guidance explains the structure of the required inbound file and the check procedures that follow. For more information, see [tax.fi > About us > Information and material on taxation > IT developers > e-Filing guidance > Electronic filing of information returns General description](#).

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.

You must file your information return electronically if you had more than five (5) recipients of dividends. However, the requirement to use e-filing does not concern physical persons and estates of deceased physical persons unless they operate a trade, business, or agricultural farms/forestry units.

For more information and instructions, go to the 'Annual Information Returns' pages of the Website, > Forms > Employer Payroll Report and other annual information return forms.

For more information on how filers must identify themselves electronically, on the requirements on Katso ID and Katso Role, and on the information flow's check routine for authorizations, click [here](#).

3 MAKING CORRECTIONS

For more information, see [tax.fi > About us > Information and material on taxation > IT developers > e-Filing guidance > Making corrections to e-filed submittals of information returns](#).

4 PERIOD OF VALIDITY

This specification sets out the requirements of file formatting that come into force 23 November 2017 and continue to be in force until a new version of this specification is released.

Due date of filing is 5 February 2018.

5 COMBINED INFORMATION FLOWS

You may send us the following flows in the same computer file as you are sending your VSPSERIE flow:

- VSOSVYHT

6 CHANGES ON THE PREVIOUS YEAR

version	Data Name	Data element	Description
1.0	15-18/058	Year of payment	Year changed
1.1	287-300/198	Software-generated timestamp	Data element has a new name and is now mandatory
	20-32/010 61-71/083	Business ID of the distributing company Beneficiary's Business ID or personal ID	The (010 and 083) ID codes cannot be the same
1.2	73-96/231	Beneficiary's name	Data element changed 231 → 085
	73-96/085	Beneficiary's name	Data element changed T → ET
1.3	20-32/010 61-71/083	Business ID of the distributing company Beneficiary's Business ID or personal ID	Check removed: IDs must not be the same

7 LIST OF THE DATA CONTENT

Position	Code	Con di-tional	T	L/T	Description	Format	Permissible values:
1-8	000	P	T		File identifier	AN8	VSOSERIE
10	082	V			Deletion	A1	D
12-13	084	P	T	*	Type of Payment 01 = Dividends 04 = Distribution of retained earnings, taxable as dividends(03 Fully taxable distribution of dividends by a REIT company, only applies to REIT)	N2	01,03,04
15-18	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	2017
20-32	010	P	T		Business ID of the distributing company	YTUNNUS	
34					Reserve space		
36-39	207	P	T	*	The tax year for which the dividends were distributed	VVVV	
41-48	211	P	T	*	The date of the decision to distribute dividends	PPKKVVVV	
50-57	212	P	T	*	Date of commencement of the payment (first date of payment as notified by the distributing company)	PPKKVVVV	
59	210	P			Type of incorporation on the date of the decision to distribute dividends J = A stock-exchange listed company (§ 33a.2, Income Tax Act.) or M = Another type of company.	AN1	J,M,
61-71	083	P	T	*	Beneficiary's Business ID or personal ID	YTUNNUS HETU	
73-96	085	V	ET	* V/P	Beneficiary's name	AN24	

101-114	234	P			Dividends (Gross amount)	R11,2	
115-128	235	V			Amounts withheld on the dividends	R11,2	
130-141	236	P			Quantity of shares	+N12	
143	237	V			Carries YEL/MYEL pension insurance (0=No, 1=Yes)	N1	0,1
145	238	V			Residential property used by shareholder (0=No, 1=Yes)	N1	0,1
147	239	V			Shareholder borrowing (0=No, 1=Yes)	N1	0,1
149-161	080	V	T		Account operator's Business ID	YTUNNUS	
162-173	097	V	T	* V/P	ISIN of the share	ISINKOODI	
174-250					Reserve space		
251-285	048	P			Software application that produced this file	AN35	
287-300	198	P			Software-generated timestamp	DDMMYYYY HHMMSS	
	999	P			Final identifier	N8	

8 AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
	207 058 211 212	Invalid input: The tax year for which the dividends are distributed (207) must be the same as or earlier than Year of payment (058), Date of decision to distribute dividends (211) and Date of commencement of the payment (212). #1065; Invalid input: The tax year for which the dividends are distributed (207) must be the same as or earlier than Year of payment (058), Date of decision to distribute dividends (211) and Date of commencement of the payment (212).
	211 212	Invalid input: The date when the corporate decision was made on distribution of dividends (211) must be the same day as or an earlier day than the Date of commencement of the payment (212). #1069; Invalid input: The date when the corporate decision was made to distribute dividends (211) must be the same as the Date of commencement of the payment (212) or an earlier date.
	085 083	Beneficiary's name (085) is a mandatory field because there is a dummy identity code in the Personal ID or Business ID (083) field. #1066; Beneficiary's name (085) is a mandatory field because you have entered a dummy identity code in the Personal ID or Business ID (083) field.
	080 097	Only the Account Operator (080) is able to provide the ISIN of the share (097). #1133; Only the Account Operator (080) is able to provide the ISIN of the share (097).
	080 097	If ISIN of the share (097) is populated, also populate Account Operator (080). #1134; If ISIN of the share (097) is populated, also populate Account Operator (080).

9 MESSAGES

Not applicable to this information flow.

10 EXAMPLE

A VSOSERIE filing created by TestiAccounting Pro software application (048) regarding a beneficiary itemization.

Dividends (084) relate to the 2017 Year of payment (058), the Business ID of the company is 6612663-4 (010). The tax year for which the dividends are distributed is 2016 (207), Date of decision is 28022017 (211) and Date of commencement is 01042017 (212). Distributing company's type of incorporation (210) is Listed. Beneficiary's personal identity code (232) is 131052-995Y, gross amount of dividends (234) is €3,000 and Amount withheld (235) is €450 and the quantity of shares (236) is 100. It is additionally stated that company-owned residential property is in a shareholder's use (238). This itemization is number 1, which is also the value of the final identifier (999).

000:VSOSERIE
084:01
058:2017
010:6612663-4
207:2016
211:28022017
212:01042017
210:J
232:131052-995Y
234:3000,00
235:450,00
236:100
238:1
048:TestiAccounting Pro 1.0
198:02012018203015
999:1