

Annual information return on dividends Itemization section (VSOSERIE)

DESCRIPTION OF THE DATA FILE 2016

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Version history

Date	Version	Description
12.2.2016	1.0	First release concerning the 2016 taxable year.
30.3.2016	1.1	Added a header and official record number. Text changes in the 2 and 7 sections. Section 8: a corrected error code (#XXX) Revised example text in the 10 section.
16.6.2016	1.2	The Reserve Space part in 7 section is now used for the 097 data element, the ISIN code of the payment. New checks added to the 8 section.
27.9.2016	1.3	The 097 data element, ISIN of the share, in section 7, is now changed into a data element serving identification purposes.

1 INTRODUCTION

This guidance explains the structure of the required inbound file and the check procedures that follow. For more information, see [Description of e-File](#).

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.

Logging in with a Katso ID and password entitles you to submit, on the condition that you have the user privileges of the Master User, Parallel Master User, or Annual Information Report Filer. The system checks your privileges on the basis of the Payer's identity code entry (data element 010; pos. 20-32). If an account operator (such as a bank) acts as a representative and files annual information on behalf of a client, the system checks the privileges on the basis of Account operator's Business ID (data element 080; pos. 384-396).

3 MAKING CORRECTIONS

For more information, see 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 27 September 2016 and continue to be in force until a new version of this specification is released.

Due date of filing is 3 February 2017.

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

	Data Name	Data element	Description
1.1	10/230	Document type	Removed (see Making Corrections)
	10/082	Deletion	This is a new Data Element.
	12-13/209	Type of Payment	Now refers to pos. 084
	20-32/202	Business ID of the distributing company	Now refers to pos. 010
	15-18/203	Year of payment	Now refers to pos. 058
	61-71/232	Beneficiary's Business ID or personal ID	Now refers to pos. 083
	100-114/234	Dividends (Gross amount)	Now the format is 'R'.
	115-129/235	Amounts withheld on the dividends	If Data Element format is 'R', entries must have two decimals. Decimal separator character: the Comma (,)
	251-285/048	Software application that produced this file	Added as a new data element
	287-300/198	Send Date and Time — populated by the service provider	Added as a new data element
1.2	50-57/212	Date of commencement of the payment (first date of payment as notified by the distributing company)	Added as a (T) data element. Revised text.
	162-173/097	ISIN of the share	Added as a new data element
	174-250	Reserve space	Shorter space than before.
1.3	162-173/097	ISIN of the share	Changed into an identity element (T).

7 LIST OF THE DATA CONTENT

Descriptions of the column entries:

Position	The place where the data is located; concerns the fixed-length format.
Conditional	P mandatory field V not mandatory field
T	T refers to names and identity codes when making corrections and sending in a file that deletes previous entries (082:D). It is required that the name and ID are exactly the same as in the previous filing. No other information is required in a deletion file except the names and identity codes.
L/T	If there is an asterisk * in the L/T column, it means Tamo will run a check

	<p>on the user entries.</p> <p>V/P means that the field is not mandatory unless special conditions apply. In conditional sections, filling in the field, or the result of a calculation, determine whether some other information is mandatory.</p> <p># means that you cannot populate the field if the field preceded by a # character is populated. If populating it with a zero is OK, it is mentioned in the Data Element Description text.</p> <p>If there is an L in the L/T column, it means that a formula determining the value is in existence, but Tamo does not run an automated check.</p> <p>If there is an H in the L/T column, it means that a Message is displayed regarding the entry. However, this does not prevent the submittal.</p> <p>There may be several of the above comments made in the L/T column if the entries are subject to calculations and automated checks.</p>
Permissible values:	This column contains the relevant permissible values, separated by comma.

Position	Code	Con di-tion al	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	2016
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	231	V	T	* 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	V			Send Date and Time — populated by the service provider	DDMMYYYY HHMMSS	
	999	P			Final identifier	N8	

8 AUTOMATED CHECK PROCESSES

New/ Chan ged	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). Error message: #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). Error message: #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.
	231 083	Beneficiary's name (231) is a mandatory field because there is a dummy identity code in the Personal ID or Business ID (083) field. Error message: #1070; Beneficiary's name (231) is a mandatory field because you have entered a dummy identity code in the Personal ID or Business ID (083) field.
U	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).
U	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 2016 Year of payment (058), the Business ID of the company is 6612663-4 (010). The tax year for which the dividends are distributed is 2015 (207), Date of decision is 28022016 (211) and Date of commencement is 01042016 (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
058:2016
010:6612663-4
207:2015
211:28022016
212:01042016
210:J
232:131052-995Y
234:3000,00
235:450,00
236:100
238:1
048:TestiAccounting Pro 1.0
999:1