

Annual information return on paid dividends Summary section (VSOSVYHT)

DESCRIPTION OF THE DATA FILE 2017

Table of contents

1	INTRODUCTION.....	2
2	DESCRIPTION OF THE INFORMATION FLOW AND SUBMITTAL OF FILES.....	2
3	MAKING CORRECTIONS.....	2
4	PERIOD OF VALIDITY.....	2
5	COMBINED INFORMATION FLOWS	2
6	CHANGES ON THE PREVIOUS YEAR	2
7	LIST OF THE DATA CONTENT.....	3
8	AUTOMATED CHECK PROCESSES.....	4
9	MESSAGES	4
10	EXAMPLE.....	4

Version history

Date	Version	Description
2.1.2017	1.0	First release concerning the 2017 taxable year.
29.8.2017	1.1	Update of the paths that lead to the pages of the Tax.fi Website.

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.

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 if 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).

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 24 January 2017 and continue to be in force until a new version of this specification is released.

Due date of Employer Payroll Report filing is 5 February 2013.

5 COMBINED INFORMATION FLOWS

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

- VSOSERIE

6 CHANGES ON THE PREVIOUS YEAR

Data Name	Data element	Description
058	Year of payment	Year changed

7 LIST OF THE DATA CONTENT

Position	Code	P/V	T	L/T	Description	Format	Permissible values:
1-8	000	P	T		File identifier	AN8	VSOSVYHT
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 dividends from a REIT company; only applicable 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	
36-39	107	P	T	*	The tax year for which the dividends were distributed	VVVV	
41-48	111	P	T	*	The date of the decision to distribute dividends	PPKKVVVV	
50-57	112	P		*	Date of commencement of the payment	PPKKVVVV	
59	110	P			Type of incorporation on the date of decision to distribute dividends J = A stock-exchange listed company (§ 33a.2, Income Tax Act.) or M = Another type of company.	AN1	J,M,
61-66	105	P			Total number of itemizations	+N6	
68-84	108	V		H	The accounting period for which the dividends were distributed	PPKKVVVV-PPKKVVVV	
86-115	041	V			Name of contact person	AN30	
117-129	042	V			Contact person's telephone	AN13	
131-144	120	P			The total amount of dividends agreed to be distributed	R11,2	
145-158	121	V			Total amount of tax withheld on distributed dividends	R11,2	
159-172	122	V			The total amount of payable dividends that the shareholders have not cashed by the end of the calendar year	R11,2	
173-186	123	V			The total amount of dividends reported in earlier calendar years for the same tax year	R11,2	
187-200	124	V			The total amount of dividends distributed to nonresidents	R11,2	
201-214	125	V			The total amount of tax withheld at source on the payments made to nonresidents	R11,2	
215-228	126	V			Dividends distributed on shares deposited in Finnish residents' Individual Retirement Accounts under long-term savings contracts.	R11,2	
230-250					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 Y HHMMSS	
	999	P			Final identifier	N8	

8 AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
	107 058	Invalid input: The tax year for which dividends are paid (107) must be the same year as or an earlier year than Year of payment (058). #1068; Invalid input: The tax year for which dividends are paid (107) must be Year of payment (058) or an earlier year.
	111 112	Invalid input: The date when the corporate decision was made on distribution of dividends (111) must be the same day as or an earlier day than the Date of commencement of the payment (112). #1069; Invalid input: The date when the corporate decision was made to distribute dividends (111) must be the same as the Date of commencement of the payment (112) or an earlier date.

9 MESSAGES

New / Changed	Code	Description of the message
	108 107	If you populated the Accounting period for which dividends are distributed (108), the final year of that accounting period PPKKVVVV-PPKKVVVV must be the same as the Tax year for which dividends are paid (107). #1094; What is meant by 'tax year' is the accounting period for which dividends are being distributed. The tax year must be the same as the end year of the accounting period.

10 EXAMPLE

A VSOSVYHT filing created by the Accounting Pro (048) software application, presenting summary information regarding a shareholder who receives dividends.

```

000:VSOSVYHT
084:01
058:2017
010:1234567-8
107:2015
111:28022017
112:01042017
110:J
105:30
108:01012016-31122016
041:WHITEFIELD THOMAS
042:0941467312
120:300000,00
121:43500,00
124:10000,00
125:2800,00
048:6606611-7_AP
999:1
    
```