

ANNUAL INFORMATION RETURN

Itemization of the payments made to recipients with limited tax liability i.e. to nonresident taxpayers (VSRAERIE)

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.
3.3.2017		The general description of e-filing has been updated. S1-S4 are now removed from the check descriptions 084-083.
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. Data element Beneficiary's last name, or full business name of a corporate entity (307) has been changed T → ET. Data element Beneficiary's first names (308) has been changed T → ET. Data element Beneficiary's last name, or full business name of a corporate entity (307) has been changed to voluntary. The following check has been added: if the data element Beneficiary's Finnish personal ID or Business ID (083) is a dummy identity code, the data element Beneficiary's last name or full business name of a corporate entity (307) is mandatory.
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

If you have made payments to nonresidents, you must report them as instructed in this specification, giving itemizations for each beneficiary. The itemizations must also cover other nonwage payments such as dividends, interest and pension benefits.

The information flow is VSRAERIE for reporting any tax-exempt reimbursements and taxable reimbursements paid to nonresidents. You cannot report them within the VSPSKUST information flow.

If payments from to the same beneficiary from the same payer are reported, consisting of wages, tax-exempt reimbursements and taxable reimbursements, produced by different software applications, there is a risk of double reporting. To prevent that, the data element for identification purposes (014) is added to the flow. You must file your information return electronically if you had more than five (5) recipients of payments. 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 on the concept of nonresidency, see the official instruction called 'General and limited liability to tax' / Yleinen ja rajoitettu verovelvollisuus, and the 'Taxation at source or progressive tax' guidance. For more information, visit [www.tax.fi \(vero.fi >detailed guidance >international tax situations\)](#).

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](#).

2.1 Name of the software that produced the file – Data element 014

This data element (014) is mandatory, for purposes of identification, in the VSPSERIE, VSPSERIK, VSPSKUST, VSRAERIE and VSPSVYHT annual information flows.

In the future, the entry in 014 must contain the Business ID of the software provider company and two additional control characters. An underscore is required between the Business ID and the control characters. For the Business ID, it is mandatory to follow the exact format. The control characters are intended for the software provider company, so they can identify their software product according to their own needs.

The format of the name of software (014) data element is the following:

Y-TUNNUS_AN2 (12 characters in total)

Example:

The provider of the "AccountingPro" software application has 6606611-7 as its Business ID. The provider not only sells "Accounting Pro" but also another application called "PayrollPro".

The entry in this data element should be:

014: 6606611-7_AP (Accounting Pro)

014: 6606611-7_PP (Payroll Pro)

If the software company does not have a Finnish Business ID, the dummy value 0000000-0 is permitted, for example, you can enter: 0000000-0_U1.

If the software is developed independently by the payer reporting the annual information, enter the Business ID of the payer company in this field. Add control characters as appropriate.

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](#).

Please note the special requirement 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

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 for 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 VSRAERIE flow:

- VSPSERIE or VSPSERIK+VSPSKUST
- VSPSVYHT

6 CHANGES ON THE PREVIOUS YEAR

	Data Name	Data element	Description
1.0	12-13/084	Type of payment	S1, S2, S3 and S4 removed from permissible values
	539-569/094	Bank account number of the actual beneficiary if the Type of Payment is either S1 or S3	Data element removed
	570-580/095	The bank's BIC code in the SEPA if the Type of Payment is either S1 or S3	Data element removed
	581-615/096	Other international bank account number format	Data element removed
	15-185/058	Year of payment	Year changed
1.1	662-675/198	Software-generated timestamp	Data element has a new name and is now mandatory
	20-32/010 36-46/083	Payor's ID Beneficiary's personal identity code or Business ID	The (010 and 083) ID codes cannot be the same
1.2	60-129/307 131-200/308	Beneficiary's last name, or full business name of a corporate entity Beneficiary's first names	Data element changed T → ET
	60-129/307	Beneficiary's last name, or full business name of a corporate entity	Data element has been changed into voluntary.
	60-129/307 36-46/083	Beneficiary's last name, or full business name of a corporate entity Beneficiary's personal identity code or Business ID	A new check to be made: If 083 is a dummy identity code, data element 307 becomes mandatory.
1.3	20-32/010 36-46/083	Payor's ID Beneficiary's personal identity code or Business ID	Check removed: IDs must not be the same

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	VSRAERIE
10	082	V			Deletion	A1	D

12-13	084	P	T	*	Type of Payment	AN2	A1,A2,A3, A4,A5,A6, A7,A8,A9, AR,AS,AD, B1,B2,B3, B4,B5,B7, B8,B9,B0, C2,C3,C4, C5,C7,D1, D2, E1,E2, E3,E4,E5, E6, P4,P5,P6, P7, R2,R5,R6, AM,RM, AE,RE
15-18	058	P	T		Year of payment This is the calendar year when the money was paid or when dividends/profit surplus were ready for cash payment to the beneficiary	VVVV	2017
20-32	010	P	T	*	Payor's ID	ALITP HETU	
34	086	P			Type of beneficiary 1=corporate entity 2=beneficiary with a Finnish personal identity code 3=no Finnish personal identity code	+N1	1,2,3
36-46	083	V	T	* V/P	Beneficiary's personal identity code or Business ID	YTUNNUS HETU	
48-58	021	V	T	* V/P	Beneficiary's date of birth	SYNTAIKA2	
60-129	307	V	ET	* V/P	Beneficiary's last name, or full business name of a corporate entity	AN70	
131-200	308	V	ET		Beneficiary's first names	AN70	
202-271	309	P			Street address in the country of tax residence	AN70	
273-281	310	V			Postal code in the country of tax residence	AN9	
283-317	311	P			City/district in the country of tax residence	AN35	
319-338	313	V	T		Personal ID or business ID (TIN) issued in the country of tax residence For more information, see section 11.	AN20	
340-341	341	P	T	*	Country code of the country of tax residence, ISO3166 For more information, see section 12.	MAA TUNNUS	
342-366	097	V	T	* V/P	ISIN or name of the payment	AN25	
367-379	326	V			Pension that has been reclaimed	R10,2	
380-382	327	V		* V/P	Quantity of days worked	N3	
384-396	080	V	T		Account operator's Business ID	YTUNNUS	
402-414	317	P			Gross pay base amount for either tax withholding at source or tax withholding	R10,2	
415-427	318	V			Tax withheld at source / amount of withholding	R10,2	
428-440	319	V			Cash wages	R10,2	

441-451	320	V		Fringe benefits	R8,2	
452-462	321	V		Deduction for the Finnish tax at source	R8,2	
463-473	322	V		Per diems and other allowances	R8,2	
474-503	041	V		Name of contact person	AN30	
504-516	042	V		Contact person's telephone	AN13	
517-527	323	V		Base for insurance premiums for an employee working overseas	R8,2	
528-538	324	V		Collected health insurance premium	R8,2	
539-615		V		Reserve space	AN77	
616-626	329	V		Worker-paid pension insurance, unemployment insurance contributions	R8,2	
627-649	048	V		Software application that produced the file	AN23	
650-661	014	P	T	Name of the software that produced the file	Y-TUNNUS_AN 2	
662-675	198	P		Software-generated timestamp	DDMMYYYY HHMMSS	
	999	P		Final identifier	N8	

8 AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
	084 083	Beneficiary's Finnish personal identity code (083) is mandatory for A7-A9, AR, R2, R5, R6, RM, RE, B1-B0 and P4-P7 Types of Payment. You can only give a Business ID when the Type of Payment is A4, C2-C5, D1 or E1-E5. #385; Beneficiary's Finnish personal identity code (083) is mandatory for A7-A9, AR, R2, R5, R6, RM, RE, B1-B0 ja P4-P7. You can only give a Business ID when the Type of Payment is A4, C2-C5, D1 or E1-E5.
	084 327	For A9 Payment Type, the Quantity of days worked (327) is a mandatory field that must be populated with a non-zero value. #319; For A9 Payment Type, the Quantity of days worked (327) is a mandatory field that must be populated with a non-zero value.
	084 321	The only Types of Payment that qualify for the deduction for tax-at-source (321) are A1, A2, A4, A9, AS, AM, AE och D1 #794; The only Types of Payment that qualify for the deduction for tax-at-source (321) are A1, A2, A4, A9, AS, AM, AE och D1
	341 084	The value of Country Code (341) can be XX only if the value of Type of Payment (084) is E3. #969; The value of Country Code (341) can be XX only if the value of Type of Payment (084) is E3.
	080 097	Only the Account Operator (080) is able to give the ISIN or name of the payment (097). #1133; The Account Operator (080) must give the ISIN or name of the payment (097).
	080 097	If ISIN or name of the payment (097) is populated, also populate Account Operator (080).

		#1134; If ISIN or name of the payment (097) is populated, also populate Account Operator (080).
	083 307	If data element 083 has been used to report a dummy identity code, data element 307 is mandatory. #1317; If Beneficiary's Finnish identity code or Business ID (083) is a dummy identity code, becomes the data element Beneficiary's last name, or full business name of a corporate entity (307) mandatory.

9 MESSAGES

New / Changed	Code	Description of the message
	083 086 313	Populate the 083 Data Element with the Beneficiary's Finnish personal identity code, or the 313 Data Element with Personal ID, Business identity code or TIN code for taxpayer identification, issued in the country of residence, if Type of beneficiary (086) = 1. #1084; Populate the 083 Data Element with the Beneficiary's Finnish personal identity code, or the 313 Data Element with Personal ID, Business identity code or TIN code for taxpayer identification, issued in the country of residence, if Type of beneficiary (086) = 1.
	083 086	Populate the 083 Data Element with the Beneficiary's Finnish personal identity code if Type of beneficiary (086) = 2. #1085; Populate the 083 Data Element with the Beneficiary's Finnish personal identity code if Type of beneficiary (086) = 2.
	086 021	Populate the 021 Data Element with the Beneficiary's date of birth if Type of beneficiary (086) = 3. #1086; Populate the 021 Data Element with the Beneficiary's date of birth if Type of beneficiary (086) = 3
	086 308	Populate Beneficiary's first names (308) if the beneficiary is a natural person (086=2 or 086=3) #1087; Populate Beneficiary's first names (308) if the beneficiary is a natural person (086=2 or 086=3)
	341 084	The value of Country Code (341) can be FI only if the value of Type of Payment (084) is A7. #1088; The value of Country Code (341) can be FI only if the value of Type of Payment (084) is A7.

10 DESCRIPTIONS OF THE TYPES OF PAYMENT

A1 Wages (not reportable as AS Type of Payment) from other payors than public corporations; and the share in the yield of an employees' fund.

A2 Wages from a public corporation

A3 Royalties, e.g. for copyright.

A4 Nonwage compensation (if paid to other than physical persons, do not report it unless you have withheld tax at source on it).

A5 Compensation for the personal endeavours of a performing artist (taxable at the 15%-rate or if a tax card has been issued to the artist, taxable at a lower rate as appropriate).

A6 Compensation for the personal endeavours of a sportsman or athlete (taxable at the 15%-rate or if a tax card has been issued, taxable at a lower rate as appropriate).

A7 Wages (at least €5,800 per month) paid to a 'key employee' from overseas (as provided in Act no 1551/1995).

A8 Wages paid by a foreign subsidiary to a nonresident employee working in a foreign country but carrying Finnish insurance.

A9 Wages paid to a foreign leased employee, if duration of stay in Finland is shorter than 6 months (employers with no permanent establishment in Finland).

AR Wages paid to a nonresident but subject to tax withholding (from other than a public corporation/entity)

AS Employee stock option and stock grant based on work performed in Finland.

AD Director's contract fee (relating to Board membership or membership in a similar administrative organ of a corporation).

B1 Employment pension paid by public bodies (not from business activity)

B2 Other payments based on social-security legislation (such as employment pension, farm closure pension or accident indemnity pension).

B3 Other than employment pension, paid by Kela or by Finnish State Treasury.

B4 Contract-based pension deemed as earned income (including voluntary retirement pension contracts signed either by the beneficiary or by the employer)

B5 Pensions paid by public bodies, derived from business activity.

B7 Other pension type than referred to above in B1-B5 and B8 below. (e.g. motor accident insurance contract, other risk insurance contract)

B8 Contract-based pension deemed as capital income (including voluntary retirement pension contracts signed by the beneficiary).

B9 Pensions based on voluntary retirement pension insurance contracts, raised by 20 percent (write the original amount without the 20-percent increase)

B0 Pensions based on voluntary retirement pension insurance contracts, raised by 50 percent (write the original amount without the 20-percent increase)

C2 Interest on deposits (other than S Type of Payment)

C3 Interest on bonds and debentures or a paid aftermarket bonus (other than S Type of Payment).

C4 Annual investment-fund profits (other than S Type of Payment).

C5 Other interest amounts (other than S Type of Payment)

C7 Interest on assets saved under a long-term savings agreement.

D1 Other paid amounts such as scholarships, and benefits or a settlement from a life insurance policy etc.

D2 Other types of yields on assets saved under a long-term savings agreement.

E1 Dividends of direct-investment character within the meaning of the Parent-Subsidiary Directive or a tax treaty.

E2 Other dividends, if the underlying shares are nominee-registered, but management is offered to the account holder as a service.

E3 Other dividends if the underlying shares are nominee-registered. (If source taxes on the dividends have been refunded, report the dividends as E5 instead of E3.)

E4 Dividends other than the previous Types of Payment, profit surplus paid by a cooperative society

E5 Payment of dividends to final beneficiaries if the withheld tax has been refunded by the payor (Use E5 instead of E3 if a refund of tax at source took place. Only report the remaining amount of tax, which remains after the refund.)

E6 Dividends on assets saved under a long-term savings agreement.

P4 Payments derived from long-term savings contracts, deemed as earned income

P5 Payments derived from long-term savings contracts, deemed as capital income

P6 Payments derived from long-term savings contracts, taxable as 20% higher, and as capital income.

P7 Payments derived from long-term savings contracts, taxable as 20% higher, and as capital income.

S1 Full amount of the interest or payments under the Savings Directive.

S2 Same as S4, but the beneficiary is a 'paying agent'.

S3 Full amount of the proceeds or interest from sale, redemption or refund under the Savings Directive.

S4 Same as S4, but the beneficiary is a 'paying agent'.

R2 Wages paid by a public corporation to a nonresident, taxed by withholding (A2 is with taxation at source)

R5 Compensation, taxed by withholding, for the personal endeavours of a performing artist (**A5 is with taxation at source**)

R6 Compensation, taxed by withholding, for the personal endeavours of a sportsman or athlete (**A6 is with taxation at source**)

AM Seafarer's income (**new, subject to taxation at source**, was previously A1 Type of Payment)

RM Seafarer's income, taxed by withholding (**new, subject to taxation at source**, was previously AR Type of Payment)

AE Social benefit (such as study grant, unemployment allowance) (**new, subject to taxation at source**, was previously D1)

RE Social benefit paid to a nonresident, taxed by withholding (**new**)

11 CHECKING FOREIGN TIN NUMBERS

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. There is additional information of the encoding practices in different countries.

To visit TIN on Europa, click

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

and to access the enquiries directly, click

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

12 LIST OF COUNTRY CODES

For the tax treaties that Finland has signed with other countries, see [List of country codes](#).

For all country codes of the ISO 3166 standard, see [List of country codes](#).

13 EXAMPLE

This example is a filing created by the Accounting Pro software application, an itemization of payments made to nonresidents, filing code VSRAERIE. Type of Payment is A1 (084) and the Year of payment is 2017 (058), with employer's Business ID 1234567-9 (010), beneficiary's personal identity code 131052-000T (083), last name (307) Schwertfeger, street address in the country of tax residence (309) Centralgatan 1, beneficiary's town, city or area and Country Code ISO3166 (341) is SE and the Amount being the base of taxation at source or the base of withholding (317) is 3,170 euros and 00 cents. The person to contact is Nina Brummer (041), and phone number 09123456 (042). This itemization is number 1, which is also the value of the final identifier (999) on the last line.

000:VSRAERIE

084:A1

058:2017

010:1234567-9

083:131052-000T

085:2

307:Schwertfeger

308:Herbert

309:Centralgatan 1

311:Stockholm

317:3170,00
341:SE
041:Nina Brummer
042:09123456
048:Accounting Pro 1.2
014:6606611-7_AP
198:02012018203015
999:1