

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 2019

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	5
10	DESCRIPTIONS OF THE TYPES OF PAYMENT	5
11	CHECKING FOREIGN TIN NUMBERS	7
12	LIST OF COUNTRY CODES	7
13	EXAMPLE	7

Version history

Date	Version	Description
23.1.2019	1.0	First release concerning the 2019 taxable year.
23.4.2019		Some corrections were made to 7 List of the data content

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

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](#).

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 29 January 2019 and continue to be in force until a new version of this specification is released.

For deadline dates for filing, see [tax.fi > Verohallinto > Tietoa verotuksesta > Ohjelmistokehittäjät > Aikataulut](#) (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 VSRAERIE flow:

- VSOSVYHT

6 CHANGES ON THE PREVIOUS YEAR

	Data Name	Data element	Description
1.0	15-185/058	Year of Payment	Year changed
	12-13/084	Type of Payment	The following Types of Payment are withdrawn: A1–A9, AR, AS, AD, R2, R5, R6, AM, RM. These payments must now be reported to the Incomes Register.
	380-382/327	Quantity of days worked	ID removed

	428-440/319 441-451/320 463-473/322 517-527/323 616-626/329	Cash wages Fringe benefits Per diems and other allowances Base for insurance premiums for an employee working overseas Worker-paid pension insurance, unemployment insurance contributions	The position is now a 'reserve space'.
	384-396/080	Account operator's Business ID	Format changes YTUNNUS → YTUNNUS2
	20-32/010	Payor's ID	Format changes ALITP HETU → ALITP2 HETU2
	384-396/080 342-366/097	Account operator's Business ID ISIN or name of the payment	Check removed #1134

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	B1,B2,B3, B4,B5,B7, B8,B9,B0, C2,C3,C4, C5,C6,C7, D1,D2, E1,E2, E3,E4,E5, E6, P4,P5,P6, P7, 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	2019
20-32	010	P	T	*	Payor's ID	ALITP2 HETU2	
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							
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					Reserve space		
441-451					Reserve space		
452-462	321	V			Deduction for the Finnish tax at source	R8,2	
463-473					Reserve space		
474-503	041	V			Name of contact person	AN30	
504-516	042	V			Contact person's telephone	AN13	
517-527					Reserve space		
528-538	324	V			Collected health insurance premium	R8,2	
539-615					Reserve space		
616-626					Reserve space		
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	
676-710	049	V/P	ET		Transaction code The filer's individual transaction code that differentiates between any transactions made the same day, in the same category, or in the same quantity	AN35	
	999	P			Final identifier	N8	

8 AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
Changed	084 083	#1474; Beneficiary's Finnish personal identity code (083) is mandatory for RE, B1-B0 ja P4-P7.
New	084 083	#1478; You can only give a Business ID when the Type of Payment is C2-C5, D1 or E1-E5.
Changed	084 321	The only Types of Payment that qualify for the deduction for tax-at-source (321) are AE och D1 #1475; The only Types of Payment that qualify for the deduction for tax-at-source (321) are AE or D1
	341 084	#1380; The value of Country Code (341) can be XX only if the value of Type of Payment (084) is E3, C6 or D1.

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).
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	#1085; Populate the 083 Data Element with the Beneficiary's Finnish personal identity code if Type of beneficiary (086) = 2.
	086 021	#1086; Populate the 021 Data Element with the Beneficiary's date of birth if Type of beneficiary (086) = 3
	086 308	#1087; Populate Beneficiary's first names (308) if the beneficiary is a natural person (086=2 or 086=3)

10 DESCRIPTIONS OF THE TYPES OF PAYMENT

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)

C6 Interest for which no beneficial owner is reported

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.

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

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 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 C2 (084) and the Year of payment is 2019 (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:C2

058:2019

010:6612663-4

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

198:02012020203015

999:1