

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 2020

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Version history

Date	Version	Description
28.1.2020 8.5.2020	1.0	First release concerning the 2020 taxable year. Added the "13 Amount of loss" section. Incorrect format of data element 080 has been corrected YTUNNUS -> TIHOYHTEISO.

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 > IT developers > e-Filing guidance > Electronic filing of information returns](#) General description.

2 DESCRIPTION OF THE INFORMATION FLOW AND SUBMITTAL OF FILES

The payors that make various payments to non-resident taxpayers must prepare an annual information return as a data file described in this guidance, giving a specification for every beneficiary. The information flow includes dividends, interest and pensions. You file your information return electronically if you had more than five (5) beneficiaries of income. However, the requirement to submit the information electronically does not concern natural persons and estates of deceased persons unless they operate a trade, business, or an agricultural farm or a forestry farm.

Read more about resident and nonresident tax liability in the Tax Administration's **Tax residency and nonresidency** guidance. For additional information and guidance on the tax treatment of non-residents, visit [tax.fi > detailed guidance > international tax situations](#). For further guidance, go to the 'Annual Information Returns' pages on [tax.fi](#), > Forms > Annual information return forms and instructions.

For more information on how to log in specifically for different information flows, and for information on the locations of check routines for authorizations, click [here](#).

3 MAKING CORRECTIONS

For more information, see [tax.fi > About us > 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 28 January 2020 and continue to be in force until a new version of this specification is released.

For deadline dates for filing, see [tax.fi > Verohallinto > 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
	429-441/330	Amount of loss	Added as a new data element
	12-13/084	Type of Payment	Types of Payment E7, E8, C8, J2, J3, J4, J5 were added
	384-396/080	Account operator's Business ID	Format has been corrected YTUNNUS -> TIHOYHTEISO

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, C8, D1,D2, E1,E2, E3,E4,E5, E6,E7,E8 P4,P5,P6, P7, AE,RE J2,J3,J4,J5
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	2020
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	TIHOYHTEISO	
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	
429-441	330	V			Amount of loss	R10,2	
442-451					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	
539-626					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_AN2	
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
	084 083	#1474; Beneficiary's Finnish personal identity code (083) is mandatory for RE, B1-B0 ja P4-P7.
Changed	084 083	#1589; You can only give a Business ID when the Type of Payment is C2-C5, D1, E1-E5, E8.
	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.
New	084 330	#1590; You cannot populate the Amount of loss (330) data element unless the Type of Payment (084) is J2, J3, J4 or J5

9 MESSAGES

New / Changed	Code	Description of the message
	083 086 313	#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
- C3** Interest on bonds and debentures or a paid aftermarket bonus
- C4** Annual investment-fund profits
- C5** Other interest amounts
- C6** Interest for which no beneficial owner is reported
- C7** Interest on assets saved under a long-term savings agreement.
- C8** Interest paid to an equity savings account
- 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.
- E7** Dividends paid to an equity savings account
- E8** Payment of dividends to a beneficial owner, tax at source either was withheld or, based on a tax-at-source card, was not withheld
- 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

J2 Amount of loss, attributed to an endowment insurance contract

J3 Amount of loss, attributed to a capitalization agreement

J4 Amount of loss, attributed to a pension insurance contract with a fixed term

J5 Amount of loss, attributed to certain insurance contracts subject to special tax treatment

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 AMOUNT OF LOSS

If you enter a value in order to report a loss (for the J2, J3, J4 or J5 Types of Payment), you must enter 0,00 as the Gross pay base amount for either tax withholding at source or tax withholding.

14 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 2020 (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

058:2020

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
198:02012021203015
999:1