ANNUAL INFORMATION RETURN ON DIVIDENDS PAID TO NONRESIDENTS BY A LISTED COMPANY

Technical guidance

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VERSION HISTORY

Version	Date	Notes
2.0.	6.10.2025	Checks of the files are always done when logged into Ilmoitin.fi.
2.0.	26.11.2024	Clarifications have been made to the conversion table for special characters. Text related to transfer tax in the OtherInfo-field has been modified. CorrDocrefID checks have been clarified.
1.9.	28.11.2023	Ilmoitin.fi checks have been added to BirthDate-element and also text related to same element has been modified. Text has been clarified and an example has been added related to tax-at-source card.
1.8.	29.11.2022	Text has been clarified especially related to RateReason, EntitylegalType and Payment/Gross elements. Ilmoitin.fi checks and notifications have been modified.
1.7.	20.6.2022	TRACE704 - last date to send deletion return is 31 March BirthDate element gradually becomes mandatory
1.6.	29.3.2022	Text has been clarified and Ilmoitin.fi error checks have been added related to OtherInfo, issuedBy, MessageRefId and DocRefId elements.
1.5.	8.2.2022	Text has been clarified especially related to correcting of multiple files, namespace, ReportingPeriod-element, issuedBy-atribute, OtherInfo-elements, dividend payment date, MessageReId-element, DocRefId-element and RateReason. On the Payment-structure also the value that caused the error or DocRefId is shown in the error message if it is relevant in order to locate the error. If the TIN has been issued by an EU country check has been changed to a notification. Some of the checks related to MessageSpec element, MessageRefId, CorrMessageRefId, DocRefId and CorrDocRefId:n are done only if you have logged in to Ilmoitin.fi. Missing Ilmoitin.fi error messages have been added and updated.
1.4.	6.10.2021	Missing Ilmoitin.fi error messages have been added and checks have been updated.

		Text has been clarified especially related to correction prosedures and transfer tax of dividend in kind.
		Text related to when 2022 return can be submitted has been changed.
1.3	10.6.2021	Ilmoitin.fi check messages and notifications have been added and updated. Please note some checks are in use in test Ilmoitin starting 28 September.
		CorrMessageRefId is used only in deletion return, when a previously submitted return is deleted TRACE704.
		Text has been clarified and more guidance has been added especially to Investor/Individual and Organisation structures.
		A new Individual/OtherInfo-element is used in reporting the name of the flow through entity. Element is in use in test ilmoitin starting 28 September.
		Content has been clarified in DocrefID-element.
		Payor's and AI's RescountryCode/First is reported in AI/OtherAI-structure as XX.
		Payment/Security/OSIN-element has been disabled.
1.2	12.4.2021	Contents have been clarified especially in InvestorID structure and ResCountryCode-elements.
		The maximum file size for the return has been changed to 100 MB.
		Clarifications to CorrMessageRefID.
		Ilmoitin.fi check processes have been added and updated.
		Finnish translations have been added to error and notification messages.
1.1	11.2.2021	Contents have been clarified. Changes to the schedule of the Ilmoitin.fi service in chapter 1.
		Chapter 2: if information in a mandatory element can be omitted, replaced the spacebar with XX.
		Chapter 5: namespace of the TraceWrapper has been changed.

		Clarified instructions for giving address details on Address structures (Chapter 5.3.3.)
		Payment/OtherInfo element: all sequences of information (name of data:value) must end in a semicolon and cannot include spaces.
		Ilmoitin.fi notifications and check processes have been added and updated.
1.0	11 Nov 2020	First release

1 ANNUAL INFORMATION RETURN ON DIVIDENDS, PAID TO NON-RESIDENTS BY A LISTED COMPANY — TECHNICAL GUIDANCE

Distributions of dividends by listed companies are reportable under § 15 and § 15e of the Act on Assessment Procedure (Verotusmenettelylaki 1558/1995) and under § 17 of the Tax Administration's official decision on information-reporting requirements (Verohallinnon antama päätös yleisestä tiedonantovelvollisuudesta).

On this return a listed company (hereinafter referred to as "payors") reports all dividend payments to non-resident beneficiaries. One single annual information return is submitted, to cover dividend payments based on direct investments and the dividend payments for which the beneficiary is a nominee registered shareholder. On the return it must be indicated whether the ownership of the share related to the dividend payment is nominee-registered and whether the share is held in the shareowner's own name or not.

Payors must provide information on the dividend beneficiary or on the Authorised Intermediary that has taken responsibility for forwarding the information on the dividend payment. If information on the dividend beneficiary is not available to the payor at the time of submitting the annual information return, nor has an Authorised Intermediary taken responsibility for reporting the dividend beneficiary information, then information on the Contractual Intermediary closest to the dividend beneficiary that is known to the payor is given on the annual information return.

If the payor has been listed on a stock exchange when the decision to distribute dividend was made this information return must be submitted. This return must be submitted although the company's listing on the stock exchange had ended before submittal.

Annual information return on dividends paid to nonresidents by a listed company is based on the OECD's TRACE Schema. This guidance describes, from a technical perspective, how the payor submits information to the Finnish Tax Administration on the annual information return. Instructions on how Authorised Intermediaries file the annual return is provided in a separate guidance document.

Appended to the guidance are XML schema validations and XML example documents that fulfil the Tax Administration's Mandatory/Optional (M/O) requirements. Payors must apply the current Schema version when submitting the return. Ilmoitin.fi only applies one Schema per information flow.

This guidance must be followed when submitting annual information returns concerning dividends, paid as of 1 January 2021 by a listed company to nonresident taxpayers. In addition, the Tax Administration's filing instructions must be followed. More information about the reporting annual information on dividends paid to nominee-registered shares can be found on vero.fi.

The structures, elements as well as Ilmoitin.fi check processes and sending options according to this guidance are valid in the Ilmoitin.fi test environment (https://testi.ilmoitin.fi/) as of 12 November 2024. The structures, elements and Ilmoitin.fi check processes are valid in the production environment (www.ilmoitin.fi) as of 26 November 2024.

## 1.1 How to read the document

The primary audience of this document consists of parties providing annual information returns for listed companies.

At the bottom right of the element,

– 0...∞ means that the element may be repeated 0-n times, and

– and 1...∞ means that the element may be repeated 1-n times.

Elements framed with a solid frame are required elements that must be included in the return. Elements framed with a dotted line are optional. However, some of the data elements indicated as optional in the schema are in fact required elements in Finland, and their presence and content will be checked by the Ilmoitin.fi service. No information is given, nor would given information be considered, in elements marked as "not in use".
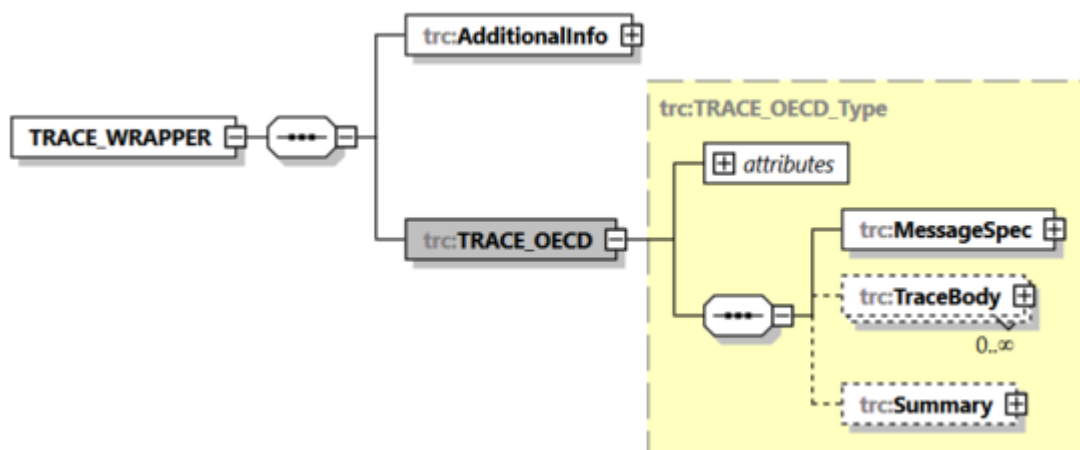
2 THE ILMOITIN.FI SERVICE

The annual information return on dividends paid to nonresident taxpayers by a listed company may be submitted electronically only through the Ilmoitin.fi service. Ilmoitin.fi can be used on a browser as well as through a Web Services interface. Both test and production environments are available. The browser test environment can be found at https://testi.ilmoitin.fi/. The production environment can be found at www.ilmoitin.fi. If you need an address for a WebServices interface, send an e-mail to tamo.tk@vero.fi.

For submittal of records, e-identification is required. For the method of identification required by the data flow, and for information about the point of the data flow where the authorisation is checked, click here.

2.1 Technical requirements for the data file

The maximum file size for the return is 100MB. If the file is larger than 100MB, you must divide it into multiple files, each smaller than 100 MB. If you submit the annual information in multiple files, i.e. file several returns, each one of them must have a unique MessageRefId. In this case, consecutive numbering of MessageRefIds and DocRefIds is recommended.

The encoding method to be used in the annual information return is UTF-8. For compatibility reasons, UTF-8 encoded characters of the ISO8859-1 character set must be used. What this means in practice is that letters of the Cyrillic alphabet, for example, are not recommended. The file may not contain the Byte Order Mark (BOM).

If the element is mandatory, but omitting information is allowed, then the element is filled with XX, unless otherwise instructed in the technical guidance.

Special characters included in the annual return data must be converted in accordance with the table below.

Character	Description	Presentation entity
&	ampersand	& conversion required
<	less than	< conversion required
>	greater than	> conversion required
'	apostrophe	' conversion required

”	quotation mark	" conversion required
--	double hyphen	Does not exist, the character may not appear in XML reports
/*	slash asterisk	Does not exist, the character may not appear in XML reports
&#	ampersand hash	Does not exist, the character may not appear in XML reports

Table 1. Special characters, converted

3 FILING A RETURN

According to the Finnish Tax Administration's decision on the general requirement to report information, the annual information return on dividends paid to nonresidents by a listed company is submitted annually by the end of January for the previous calendar year.

This annual information return can be submitted for the first time for the payment year 2021. The annual information return can be submitted on 1 January after the payment year at the earliest .

Payors that have distributed dividends during the calendar year must submit the information return.

4 CORRECTION PROCEDURES

Corrections are always submitted using a schema that is valid at the time of the correction. The payor's original annual information return and corrected annual information return must be filed through Ilmoitin.fi.

The way to make corrections to an annual information return is that multiple returns with the same AI-structure at a time are corrected and the corrections are assigned to individual structural elements. Each 'independent' structural element (AI, CI, GroupAI, GroupAICI) has a unique DocRefId and DocTypeIndic, and a CorrDocRefId for corrections.

How to use the values of the DocTypeIndic element on the correction return:

- OECD0: Resending information
  - o Used only in the AI and/or CI structure when correcting or deleting individual structural elements with MessageTypeIndic TRACE702
    - ▪ in the AI structure, when data is reported in the CI or ReportAccHold structure and when AI data has been reported earlier and remains unchanged
    - ▪ in the CI structure, when data is reported in the ReportAccHold structure and when CI data has been reported earlier and remains unchanged
    - ▪ in such cases the DocRefId is the same as the one given on the previous submission, and the previously reported information must be reported again
- OECD1: New information
  - o Used always to report new data that has not been submitted previously or that has been deleted
- OECD2: Correcting information
  - o Used to correct previously submitted data
- OECD3: Deleting information
  - o Used to delete previously submitted data

A return may contain new data (DocTypeIndic=OECD1) or corrected data and deletions of data (OECD2 and OECD3). At DocTypeIndic, the values OECD2 and OECD3 can only be used on a correction return (MessageTypeIndic = TRACE702). New information is not allowed on the correction return TRACE702 with DocTypeIndic value OECD1.

When data within a single structure is being corrected or deleted, you must re-submit the entire structure again. Include the elements within that structure that you are not making any corrections to. For example, to make corrections within ReportAccHold, concerning one Authorised Intermediary's (OtherAI) amounts of tax withheld at source (WhtAmountAI) on that intermediary's dividends, all the elements and data content within the ReportAccHold structure must be submitted again.

When you make corrections to or delete any data within the ReportAccHold structure, you must re-send the AI and CI structures (OECD0) unless further corrections/deletions are also being made to the AI or CI structures. If you have left out the CI structure when the ReportAccHold structure was submitted originally, you must also leave the CI structure out when making corrections or deletions to the data within the ReportAccHold structure.

The ReportAccHold/Payment structure contains the information dividend payment information. Every dividend payment is reported in its own GroupAICI structure in which case the dividend beneficiary information is repeated and every dividend payment is specified with its own DocRefID. In this case one dividend payment can be corrected separately.

When the CI structure is corrected or deleted, the AI structure is resent (OECD0) unless the AI structure also needs to be corrected or deleted. In this case, the ReportAccHold structure is omitted unless it also needs to be corrected or deleted.

If the AI structure is corrected, the CI and ReportAccHold structures are omitted unless they also need to be corrected or deleted.

If you delete an AI structure (OECD3), you also have to delete the related CI structure and ReportAccHold structure (either on the report you are submitting or on a report submitted earlier). If you delete a CI structure (OECD3), you also have to delete the related ReportAccHold structures (either on the report you are submitting or on a report submitted earlier).

5   STRUCTURE OF THE XML SCHEMA

This chapter describes the structures of the schema and such check processes run by the Ilmoitin.fi service (later Ilmoitin) that are not included in the XML Schema.

The "trcwrp" and "trc" namespaces are used in the schema. The "stf" namespace is used in DocSpec-structure. The namespaces should not be presented globally. Instead, they are to be used in connection with the elements' names.

The root level element for a national TRACE disclosure report is TRACE_WRAPPER (namespace trcwrp). The top-level elements are Additional_Info (namespace trcwrp) containing the details that are outside of the OECD's TRACE Schema, and TRACE OECD containing the information required by the OECD's Schema.

5.1   TRACE_WRAPPER

Trace_wrapper is a national exception used in Finland. It is not included in the OECD Trace schema.

Trace_wrapper is for reporting additional information about the sender (UserId), the software generating the return (Software) and the filer (CustomerId).

Trace_wrapper data is used in the monitoring of return reception and related error situations.
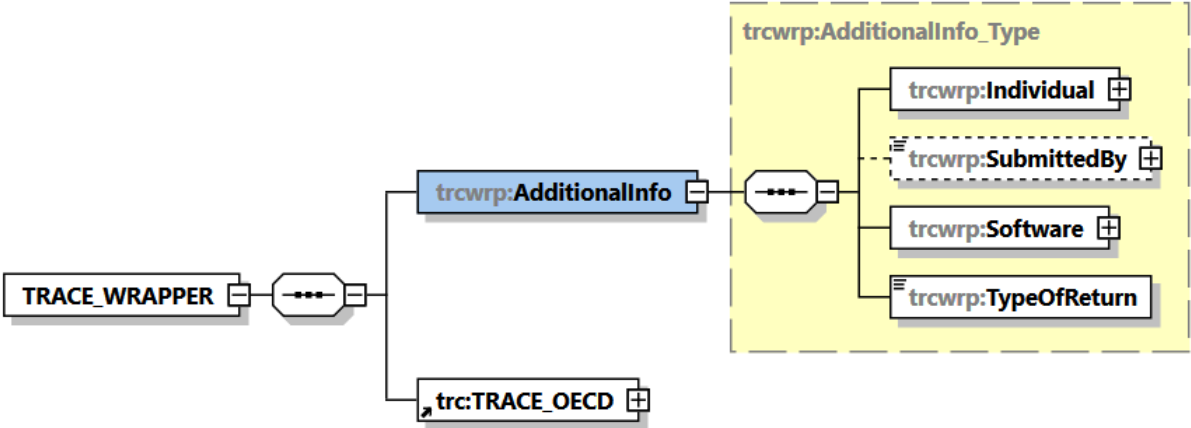
5.1.1 AdditionalInfo
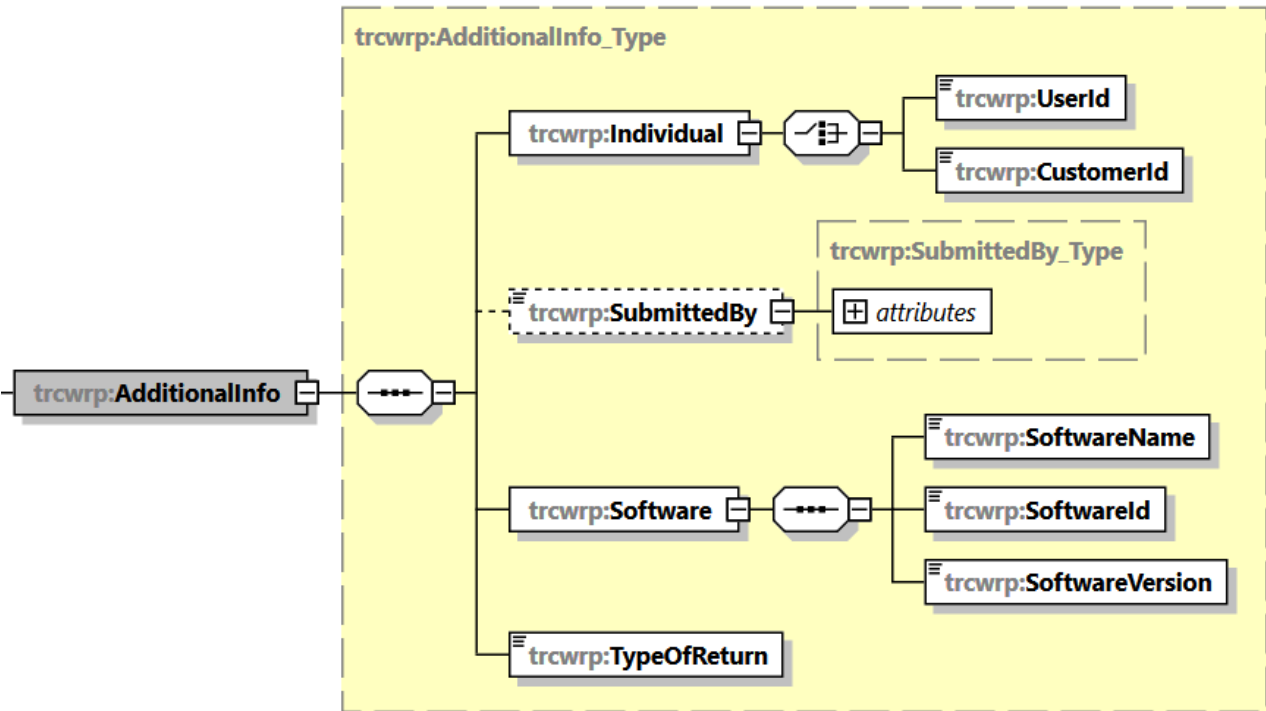
Element	Attribute	Type	M/O
Individual			M

- Attribute identifying the technical sender
- Either UserId or CustomerId must be submitted

Element	Attribute	Type	M/O
UserId		string	O/M

The element is for reporting the certificate holder's Finnish Business ID or potential other foreign identifier when return is sent via technical interface

Element	Attribute	Type	M/O
CustomerId		string	O/M

o The element is for the sender's Finnish Business ID, personal ID, UID, etc. when return is sent via web service

Element	Attribute	Type	M/O
SubmittedBy		string	M
	custType		

− This element contains the role of the filer, including the filer's Business ID or any other ID code
− This is a mandatory element on this return
− Permissible values:
  o WRP201 = Account operator
  o WRP202 = Central securities depository (CSD)
  o WRP203 = Other

Element	Attribute	Type	M/O
Software			M

− Identifying information about the software that generated the return

Element	Attribute	Type	M/O
SoftwareName		string	M

o The element is for the name of the software that generated the return

Element	Attribute	Type	M/O
SoftwareId		string	M

o The element is for the identifier of the software that generated the return

Element	Attribute	Type	M/O
SoftwareVersion		string	M

o The element is for the software version that generated the return

Element	Attribute	Type	M/O
TypeOfReturn		TypeOfReturn_EnumType	M

- This element is for the type of the report
- Values
  o WRP102 = Annual information return on dividends, paid by a listed company to non-residents
    ▪ Returns according to this guidance always concern WRP102

5.2 MessageSpec
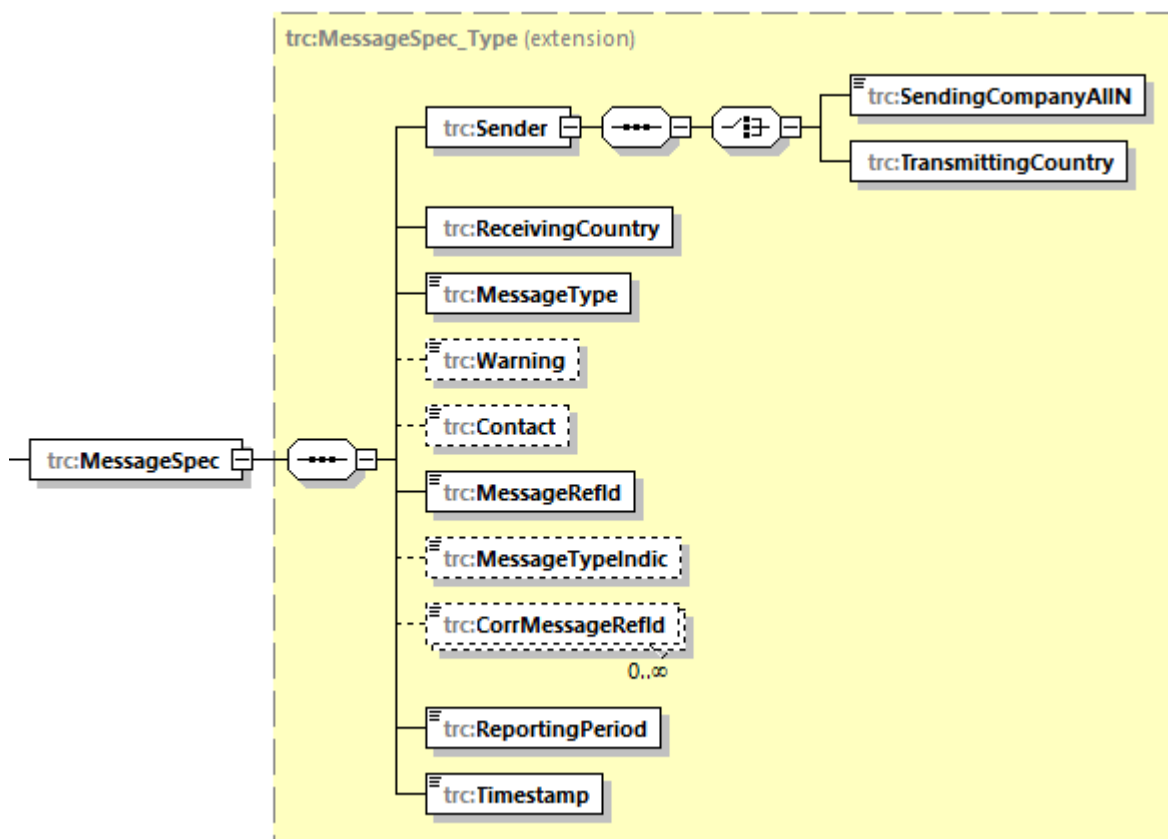
Element	Attribute	Type	M/O
Sender		MessageSpec_Type	M

This element is for the payor's information:
- In Finland, only the element SendingCompanyAIIN is reported

Element	Attribute	Type	M/O
SendingCompanyAIIN		String	M

- The payor's Finnish Business ID
- Ilmoitin checks the format of the Finnish Business ID
- Ilmoitin checks that the Finnish Business Id is the same as in AI/AIIN element

Element	Attribute	Type	M/O
TransmittingCountry		iso:CountryCode_Type	O

- Not in use.

Element	Attribute	Type	M/O
ReceivingCountry		iso:CountryCode_Type	M

The country receiving the return:
- 2-character country code (ISO-3166-1 Alpha 2 standard)
- In the annual information return on dividends paid to nonresidents by listed company, this is always 'FI' (Finland)

Element	Attribute	Type	M/O
MessageType		sfa:MessageType_EnumType	M

- Type of the annual information return is given in the element
- In the annual information return on dividends paid to nonresidents by listed company, the type is always 'TRACE'

Element	Attribute	Type	M/O
Warning		String	O

– Not in use.

Element	Attribute	Type	M/O
Contact		string 4.000	M

- Contact person giving further information on the return: first and last name, phone number, e-mail address and/or group e-mail address.
  - o Submit the phone number in the international format, including prefixes.
  - o Separate the name, phone number and e-mail address with commas (,).
  - o If you are submitting multiple contact persons or multiple items of the contact information, separate them with semi-colons (;).
  - o Example: Ilmoittaja Ilmo, +358912345678, ilmoittaja.ilmo@domain.com; ryhmäilmoittaja.ilmo@domain.com
- Mandatory information
- Ilmoitin checks that the element is given and contains information
- Ilmoitin checks that the telephone number is in the international format.

Element	Attribute	Type	M/O
MessageRefID		String	M

- Unique identifier for the specific annual information return on dividends paid to nonresidents by a listed company in question created by the software that generated the return
- Mandatory information
- Maximum length is 80 characters
- The reporter must make sure that they do not send payor's annual information return with the MessageRefID that has been used previously. When annual return is split to several files, each file must have unique MessageRefId.
- When annual information return is submitted e.g. by an account operator on behalf of a payor, account operator can add e.g. its Finnish business id without a hyphen to the consecutive number. This way MessageRefId differs from the annual information returns sent by other account operators.
- The software that generated this return creates an identifier based on: Return type (WRP102), payor's Finnish Business ID, payment year and a consecutive number. Example:
  - o Original annual information return WRP102-6606611-7-2021-1
  - o Ilmoitin checks that the Finnish Business ID in the MessageRefID is the same as the Finnish Business ID in the SendingCompanyAIIN element
  - o Ilmoitin checks that return type on MessageRefId is WRP102
- Ilmoitin checks that the format is correct (return type – Finnish Business ID – year – consecutive number)
- Ilmoitin checks and issues an error message if the identifier is the same as on a previously submitted annual information return from the payor.

Element	Attribute	Type		M/O
MessageTypeIndic		TrcMessageTypeIndic_EnumType		M

- The element indicates the type of the return
  - o This information is mandatory
  - o TRACE701 – new return
  - o TRACE702 – correction or deletion return, when correcting or deleting previously submitted information in certain structural elements
  - o TRACE703 – "nil" return (not used when submitting annual information return on dividends paid to nonresidents by a listed company)
  - o TRACE704 – deletion return, when a previously submitted return is deleted in full
    - ▪ A deletion return for the previous year can be submitted by the end of March.
      - • e.g. an annual information return for 2022 can be deleted up to 31 March 2023.
    - ▪ Ilmoitin checks if a deletion return is submitted after 31 March.
      - • If it is necessary to submit a deletion return after the aforementioned date, you must contact the Finnish Tax Administration to agree upon the procedure.

Element	Attribute	Type	M/O
CorrMessageRefID		String	O/M

- The MessageRefId for the return containing deletions
  - example: WRP102-6606611-7-2021-1
- CorrMessageRefId must be submitted only when deleting previously submitted data (TRACE704)
  - Ilmoitin checks that CorrMessageRefId is only submitted when MessageTypeIndic is TRACE704
- A deletion return TRACE704 can refer to one original return and all its correction returns sent after the original return (MessageRefId)
- Multiple original returns can be deleted with deletion file
- Ilmoitin checks that the format is correct (Finnish Business ID – year – consecutive number)
- Ilmoitin checks that the original return specified by the MessageRefID of the deletion return is foundOn deletion return TRACE704 only TraceWrapper and MessageSpec structures are given, TraceBody structure is not given

Element	Attribute	Type	M/O
ReportingPeriod		Date	M

- Calendar year when the dividend was paid
- Last day of the reported calendar year in the format YYYY-12-31; for example, dividends paid in 2022 are reported in the format 2022-12-31
- Ilmoitin checks that ReportingPeriod is reported in format YYYY-12-31
- The payor must see to it that the annual information return on dividends paid to nonresidents by a listed company is filed for the right year and that a valid schema is used
- Ilmoitin notifies, if an earlier payment year's data is filed or if a return is filed during the payment year.

Element	Attribute	Type	M/O
Timestamp		dateTime	M

- The sender adds the creation time, by millisecond, for the annual information return – example: 2020-01-17T09:30:45.123

5.3   TRACE Body

Contrary to the OECD Schema, in Finland the annual information return can contain only one TraceBody structure.
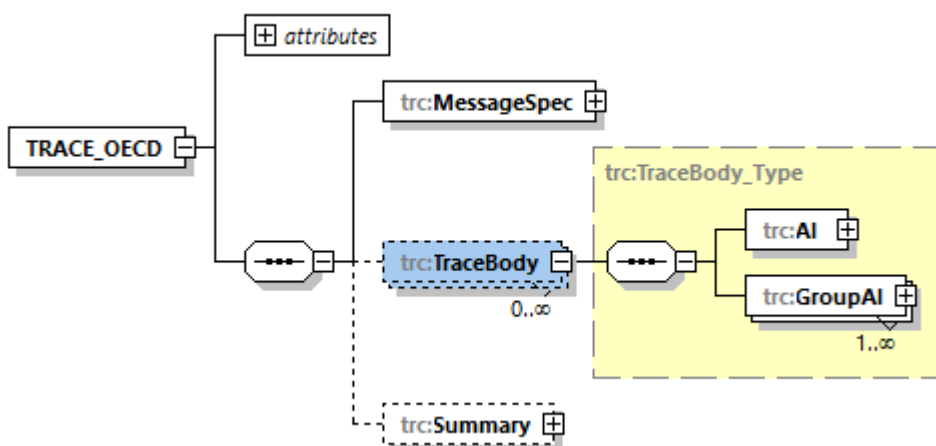
5.3.1 AI
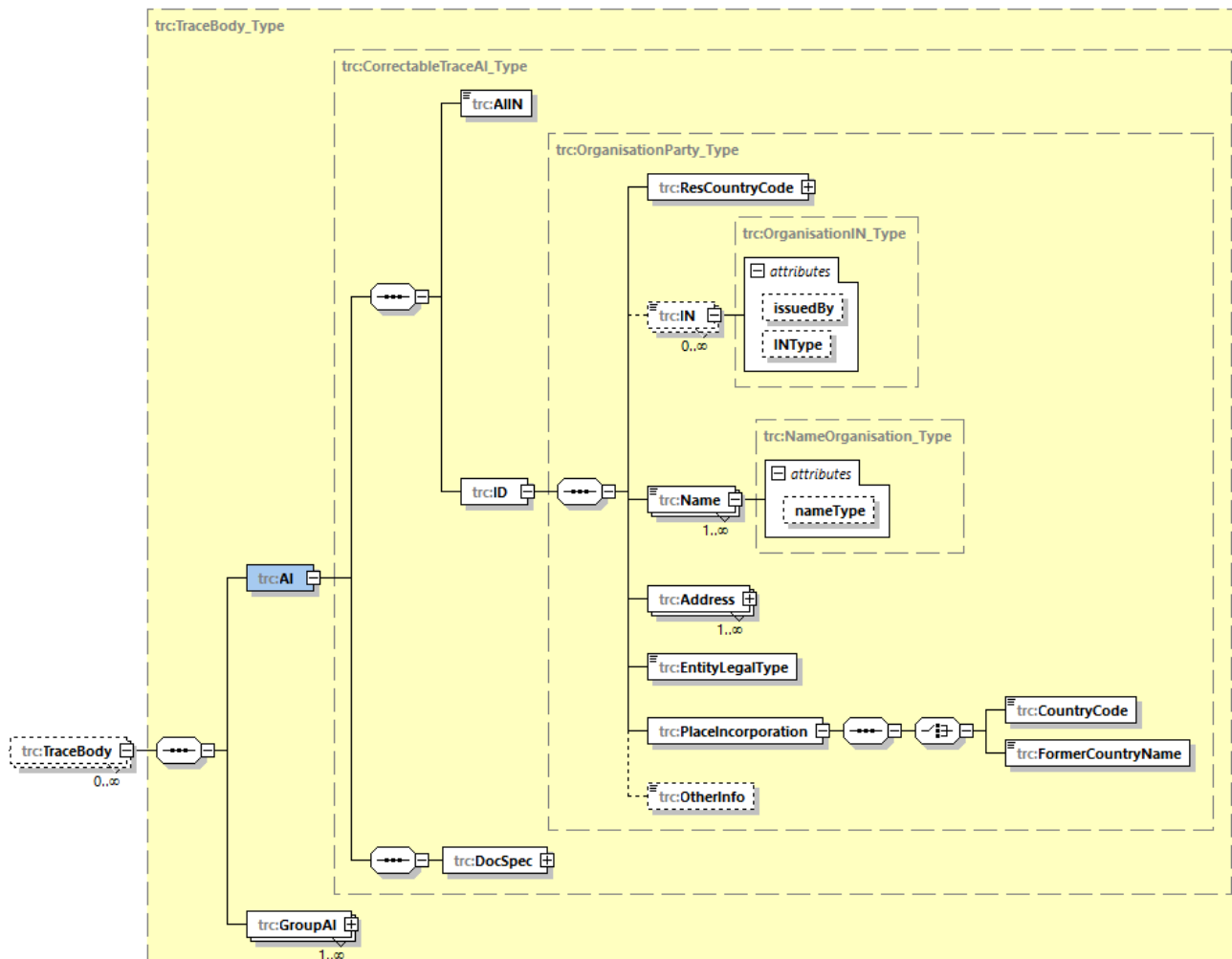
Element	Attribute	Type	M/O
AI		CorrectableTraceAI_Type	M

- This structure is for information on the payor

Element	Attribute	Type	M/O
AIIN		String	M

- This element is for the payor's Finnish Business ID
- Ilmoitin checks that the Finnish Business Id is the same as in SendingCompanyAIIN element

Element	Attribute	Type	M/O
ID		OrganisationParty Type	M

- This element is for the payor's information
- For content, see section 5.3.6 OrganisationParty_Type structures

Element	Attribute	Type	M/O
DocSpec		DocSpec Type	M

- The element is for the identifying information of the payor record
- For content, see section 5.3.7 DocSpec structure

5.3.2 GroupAI

Element	Attribute	Type	M/O
GroupAI			M

- This structure is for reporting the
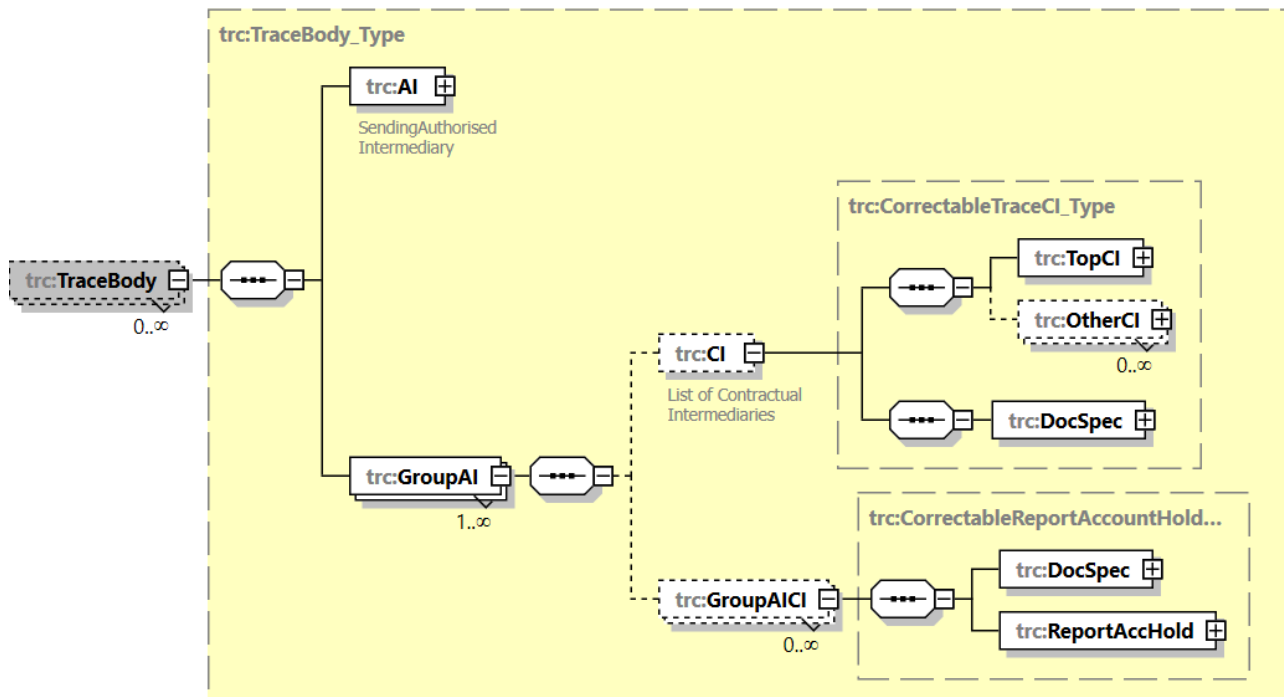 - identity information on dividend beneficiaries that the payor is responsible (ReportAccHold/Investor)
  - information on the Contractual Intermediaries (CI) that the payor of dividends is aware of (TopCI, OtherCI)
  - the dividend amount transferred to the Authorised Intermediary by the company paying the dividends (ReportAccHold/OtherAI)
- The GroupAI structure is repeated as many times as there are chains of intermediaries

5.3.2.1 CI

Element	Attribute	Type	M/O
CI		CorrectableTraceCI_Type	O

- This structure is for giving details on the Contractual Intermediaries (CI) provided that the payor is aware of those details
- The structure must be used whenever the beneficiary of dividends is nominee registered
  - If the dividend beneficiary owns the shares directly , the structure is not used
- The structure is not used if the Authorised Intermediary has taken responsibility for the identity information on dividend beneficiaries, even if the custody chain contains one or several Contractual Intermediaries in between

5.3.2.1.1 TopCI

Element	Attribute	Type	M/O
TopCI		OrganisationParty_Type	M

- This structure is for reporting the information of the Contractual Intermediary (CI) that is closest to the dividend beneficiary, provided that the payor is aware of them.
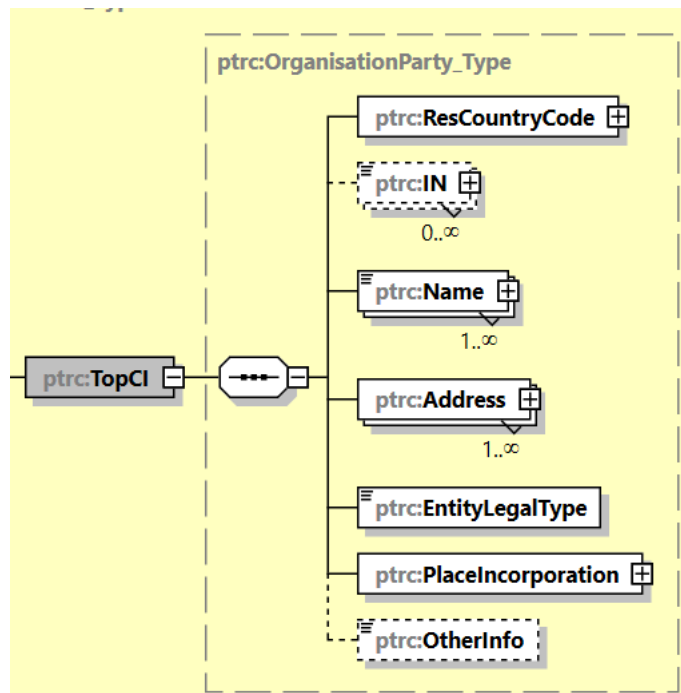
Element	Attribute	Type	M/O
ResCountryCode			M

- The 2-character country code of the country of residence (ISO-3166 Alpha 2) for the Contractual Intermediary closest to the dividend beneficiary

Element	Attribute	Type	M/O
First		iso:CountryCode_Type	M

- The primary, 2-character country code of the country of residence (ISO-3166 Alpha 2) for the Contractual Intermediary closest to the dividend beneficiary

Element	Attribute	Type	M/O
Other		iso:CountryCode_Type	O

- The element is not used here.

Element	Attribute	Type	M/O
IN		OrganisationIN_Type	
	issuedBy	iso:CountryCode_Type	O
	INType	xsd:string	O

- The element is for the TIN, GIIN or other tax identification number of the Contractual Intermediary closest to the beneficiary.
- E.g. issuedBy="FI" INType="TIN">1234567-8<

Element	Attribute	Type	M/O
Name		trc:NameOrganisationParty_Type	M
	nameType	stf:OECDNameType_EnumType	M

- Official name of the Contractual Intermediary closest to the dividend beneficiary
- Name of a branch or a department in question can be added after the official name of the CI.
- Element can be given only once per CI even though the element can be repeated.
- OECDNameType_EnumType
  - OECD201=indiv (individual)
  - OECD202=alias (alias)
  - OECD203=nick (nickname)
  - OECD204=aka (also known as)

- OECD205=dba (doing business as)
- **OECD206=legal (legal name)**
- OECD207=atbirth (name at birth)
- NameType is mandatory information in Finland
- Used in Finland: OECD206=legal
- Ilmoitin checks that OECD206 has been reported

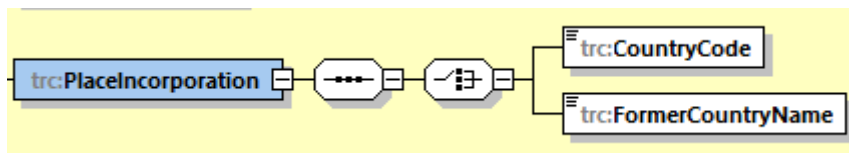| Element	Attribute	Type	M/O
Address		trc:Address Type	M

- Address information of the CI closest to the dividend beneficiary
- See section 5.3.3 Address structures
- The address is not required in the TopCI structure, but the Address structure is mandatory on the Schema
- If address information is not submitted, you must submit the structure as follows:
  - in the mandatory CountryCode element, the same country code can be reported as in the ResCountryCode element of the structure concerned
  - in the AddressFree structure XX is given

Element	Attribute	Type	M/O
EntityLegalType		OECDLegalType_EnumType	M

- The legal form
- Values:
  - OECD401=sole proprietorship (1 Person running a business and no legal distinction between the owner and the business)
  - OECD402=Corporation
  - OECD403=Government (incl. municipality, central bank, other public entity)
  - OECD404=International organisation
  - OECD405=Pension institution or pension fund
  - OECD406=Non-profit organisation
  - OECD407=Collective investment vehicle
  - OECD408=Partnership
  - OECD409=Trust
  - OECD410=Estate
  - OECD411=Other
- Ilmoitin notifies if the value is other than OECD402 or OECD408

Element	Attribute	Type	M/O
PlaceIncorporation			M

- Domicile of the Contractual Intermediary closest to the dividend beneficiary
- The state in which the corporation is registered, or the state according to whose legislation the corporation has been incorporated
- Either CountryCode or FormerCountryName must be submitted

Element	Attribute	Type	M/O
CountryCode		iso:CountryCode_Type	O/M

Enter the 2-character country code (ISO-3166 Alpha 2) to indicate the country of residence of the Contractual Intermediary closest to the beneficiary

or

Element		Attribute	Type	M/O

FormerCountryName		xsd:string	O/M

- Country of residence of the Contractual Intermediary if there is no 2-character country code for the country in question

Element	Attribute	Type	M/O
OtherInfo		xsd:string	O

- The element is for additional information about the Contractual Intermediary closest to the beneficiary

5.3.2.1.2 OtherCI

Element	Attribute	Type	M/O
OtherCI		OrganisationParty_Type	O

- The OtherCI structure is for reporting any other Contractual Intermediaries in the custody chain. The data need not be submitted in hierarchical order.
- The content of the OrganisationPartyType block of OtherCI is the same as in the TopCI structure

5.3.2.1.3 DocSpec

Element	Attribute	Type	M/O
DocSpec		stf:DocSpec Type	M

- The structure is for reporting the identifying information of the Contractual Intermediary record
- See section 5.3.7 DocSpec structure

5.3.2.2 GroupAICI

Element	Attribute	Type	M/O
GroupAICI		CorrectableReportAccountHolder_Type	M

- The GroupAICI element is repeated as many times as there are separate beneficiaries (Investor) reported by the payor or different Authorised Intermediaries (OtherAI) reported by the payor
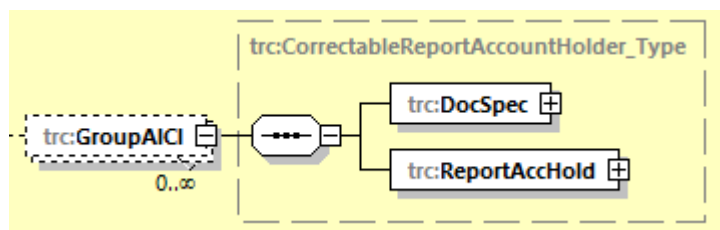
Element	Attribute	Type	M/O
DocSpec		stf:DocSpec_Type	M

- The element is for the identifying information of the dividend beneficiary or the Authorised Intermediary
- See section 5.3.7 DocSpec structure

5.3.2.2.1 ReportAccHold

Element	Attribute	Type	M/O
ReportAccHold			M

- The structure is for the information of the beneficiary (Investor) or Authorised Intermediary (OtherAI)
- Beneficiary's information must be given when
    - the Authorised Intermediary has not taken responsibility for the identity information on dividend beneficiaries
    - if the dividend beneficiary owns the shares directly.

- The Authorised Intermediary's details must be given when the Authorised Intermediary has taken responsibility for the identity information on dividend beneficiaries
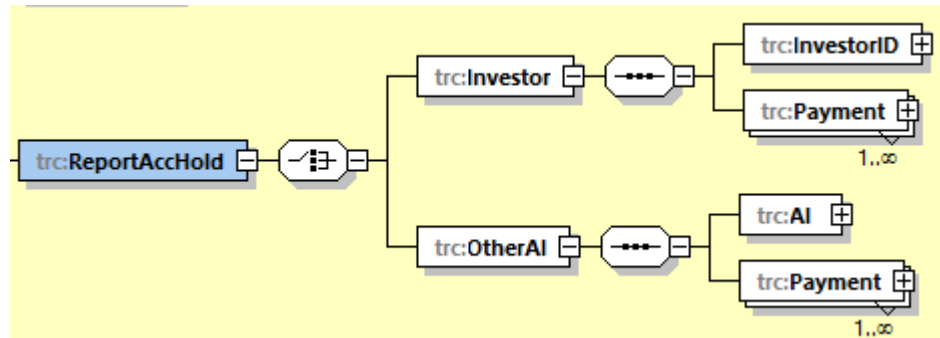
5.3.2.2.1.1 Investor

Element	Attribute	Type	M/O
Investor			M

- This structure is for the dividend beneficiary's information

Element	Attribute	Type	M/O
InvestorID		trc:InvestorID_Type	M

  – The structure is for reporting information on either an individual (Individual) or an organisation (Organisation)

Element	Attribute	Type	M/O
Individual		trc:PersonParty_Type	O/M

  - The structure is for reporting dividend beneficiary information on an individual and following elements are submitted:
    - ResCountryCode, TIN, Birthinfo, NameType, Name and AddressFree or AddressFix
  - In situations where 30% tax at source has been withheld and identity information on the dividend beneficiary in the payor's knowledge is reported, the following elements are submitted:
    - ResCountryCode/First = X0
    - NameType = OECD206
    - In the following elements the identity information of the dividend beneficiary as known is reported (please see the detailed guidance: Authorised Intermediary's responsibilities and liabilities):
      - ResCoutryCode/Other, TIN and BirthInfo, FirstName, Lastname, Address/CountryCode, AddressFree or AddressFix
  - Additionally,this structure is also used in situations where 35% tax at source has been withheld and instead of the identity information on the dividend beneficiary the name of the intermediary is submitted   .
    - In this case, the following elements must be populated:
      - ResCountryCode/First =X5,
      - TIN = 000000000,
      - NameType = OECD206,
      - FirstName = NFN,
      - Lastname = 'Name of the intermediary',
      - Address/CountryCode =X5,
      - AddressFree or AddressFix = Unknown
    - In these situations the intermediary reported in the LastName - element is not considered as the dividend beneficiary
    - Detailed information about the possible CI is reported in the CI- structure
  - See section 5.3.4 PersonParty_Type

Element	Attribute	Type	M/O
Organisation		trc:OrganisationParty_Type	O/M

- - The structure is for reporting dividend benefiaciary information on an organisation and following elements are submitted:
    - - ResCountryCode, IN, NameType, Name, EntityLegalType, PlaceIncorporation and AddressFree or AddressFix
  - In situations where 30% tax at source has been withheld, the identity information on the dividend beneficiary in the payor's knowledge, as well as the value X0 in the ResCountryCode/First -element, are submitted. In the ResCountryCode/other -element the country of residence as known is submitted.
  - In a similar way, the identity information on the dividend beneficiary is submitted when it has been confirmed that the dividend beneficiary is a corporation entitled to 20% withholding of tax at source.
  - See section 5.3.6 OrganisationParty_Type

Element	Attribute	Type	M/O
Payment		TracePaymentInvest_Type	M

- – This structure is for information on the payment made to the dividend beneficiary
- – Ilmoitin checks that only one Payment-structure in the GroupAICI-structure has been given
- – See section 5.3.8 Payment

5.3.2.2.1.2 OtherAI

Element	Attribute	Type	M/O
OtherAI			M

- - In this structure the payor reports information on the Authorised Intermediary that has taken responsibility for the dividends and their forwarding, as well as information on the dividend payments paid through said AI.
- - Information is divided per dividend payment date and ISIN-code.

Element	Attribute	Type	M/O
AI		TraceAI_Type	M

- – Authorised Intermediary's information

Element	Attribute	Type	M/O
AIIN		xsd:string	M

- - Authorised Intermediary's Finnish Business ID
- - Ilmoitin checks the format of the Finnish Business ID

Element	Attribute	Type	M/O
ID		trc:OrganisationParty_Type	M

- - Authorised Intermediary's identity information
- - See section 5.3.6 OrganisationParty_Type

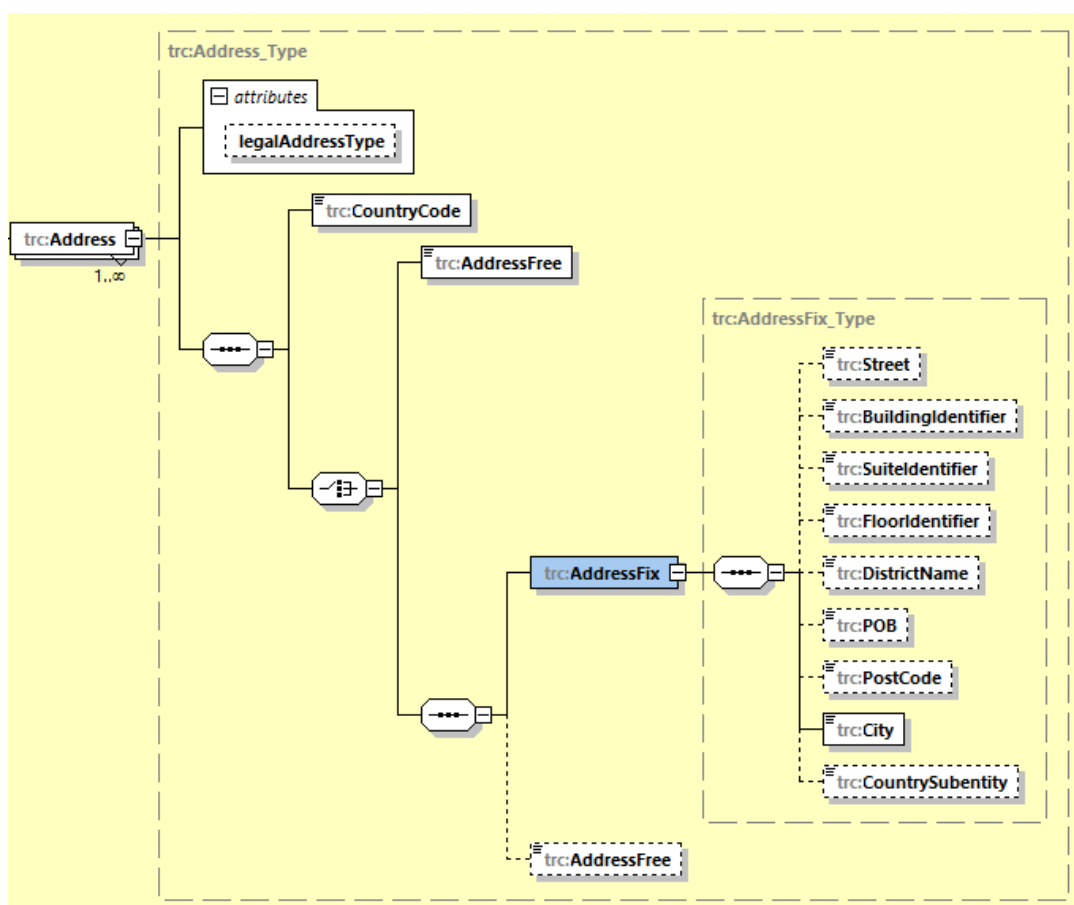| Element	Attribute	Type	M/O
Payment		TracePaymentBasic_Type	M

- – Total sum of the dividend payment the Authorised Intermediary has taken responsibility (OtherAI)
- – You must populate the following 5.3.8 Payment structure's elements:
    - - Type=OECD501, PaymentDate, Issuer, Security, Gross, WHTRate and WhtAmountAI
    - - There is no need to populate the other parts of the Payment structure

− Ilmoitin checks that only one Payment-structure in the GroupAICI-structure has been given

5.3.3 Address structures

The address is submitted by using the AddressFix structure. If AddressFix structure cannot be used, the address is given by using the AddressFree element.

- The Address structure is mandatory on the Schema
- Address information is mandatory when reporting dividend beneficiary information (Investor)
- Address information is not reported when reporting dividend payor (AI) and Authorised Intermediary (OtherAI) information
- Address information for a Contractual Intermediary (TopCI and OtherCI) is reported if available to the filer
- For situations where address information is not reported:
    - in the mandatory CountryCode element, the same country code can be reported as in the ResCountryCode element of the structure concerned
    - in the AddressFree element XX is given

Element	Attribute	Type	M/O
Address	legalAddressType	stf:OECDLegalAd- ressType_EnumType	O

- Address type
    - OECD301 = residential or business
    - OECD302 = residential
    - OECD303 = business
    - OECD304 = registered office
    - OECD305 = unspecified

Element	Attribute	Type	M/O
CountryCode		iso:CountryCode_Type	M

- Country where the address is located
- 2-character country code (ISO-3166 Alpha 2)
- In situations, where the identifying information of the dividend beneficiary is not submitted (tax at source is 35%), enter X5 instead of country code
    - If information is submitted in Investor structure and X5 is submitted, Ilmoitin checks that the tax percentage in the Rate element is 35% when the Payment/Basic/Type is OECD501

5.3.3.1 AddressFix

The full street address must be given in the AddressFix structure, which at a minimum includes:
- Street address
- City
- Postal code
-

Element	Attribute	Type	M/O
Street		xsd:string	M

- Street name
- If not known, report 'unknown'
- Ilmoitin checks that data has been reported

Element	Attribute	Type	M/O
BuildingIdentifier		xsd:string	O

- House no./Building no.

Element	Attribute	Type	M/O
SuiteIdentifier		xsd:string	O

- Apartment number, etc.

Element	Attribute	Type	M/O
FloorIdentifier		xsd:string	O

- Floor

Element	Attribute	Type	M/O
DistrictName		xsd:string	O

- Town/city district

Element	Attribute	Type	M/O
POB		xsd:string	O

- P.O. Box

Element	Attribute	Type	M/O
PostCode		xsd:string	M

- Postal code
- Ilmoitin checks that the element is given
- Enter "00000" if you do not know the postal code

Element	Attribute	Type	M/O
City		xsd:string	M

- City/Municipality
- If you do not know the town or city, report 'unknown'
- Ilmoitin checks that the element includes information

Element	Attribute	Type	M/O
CountrySubentity		xsd:string	O

- State, province or other sub-entity of the country
    Required, if known to the payor

5.3.3.2 AddressFree

The AddressFree element is used if the address cannot be submitted in the AddressFix structure.

This structure can also be used to submit a street address in situations where the payor's system does not distinguish the elements of the street address as required by the AddressFix structure, while simultaneously the information on the city, postal code and possible state are submitted in AddressFix.

Element	Attribute	Type	M/O
AddressFree		xsd:string	O

- This element is a free-text field for address information
- Recommended order is first the street, then the town or city (=post office) and finally the postal code
- This element is secondary to AddressFix
- If your AddressFix structure contains all the necessary address information, you should leave out AddressFree element
- The address is mandatory when submitting dividend beneficiary information in Investor-structure
  - o Ilmoitin checks that at least 7 characters are submitted in Investor-structure.
  - o If the payor does not have any current address or previously valid address, "Unknown" is submitted in the AddressFree element
    - ▪ Ilmoitin checks that reported tax percentage in the \Investor\Payment\Basic\Gross element is 35% when Payment/Basic/Type is OECD501

5.3.4 PersonParty_Type
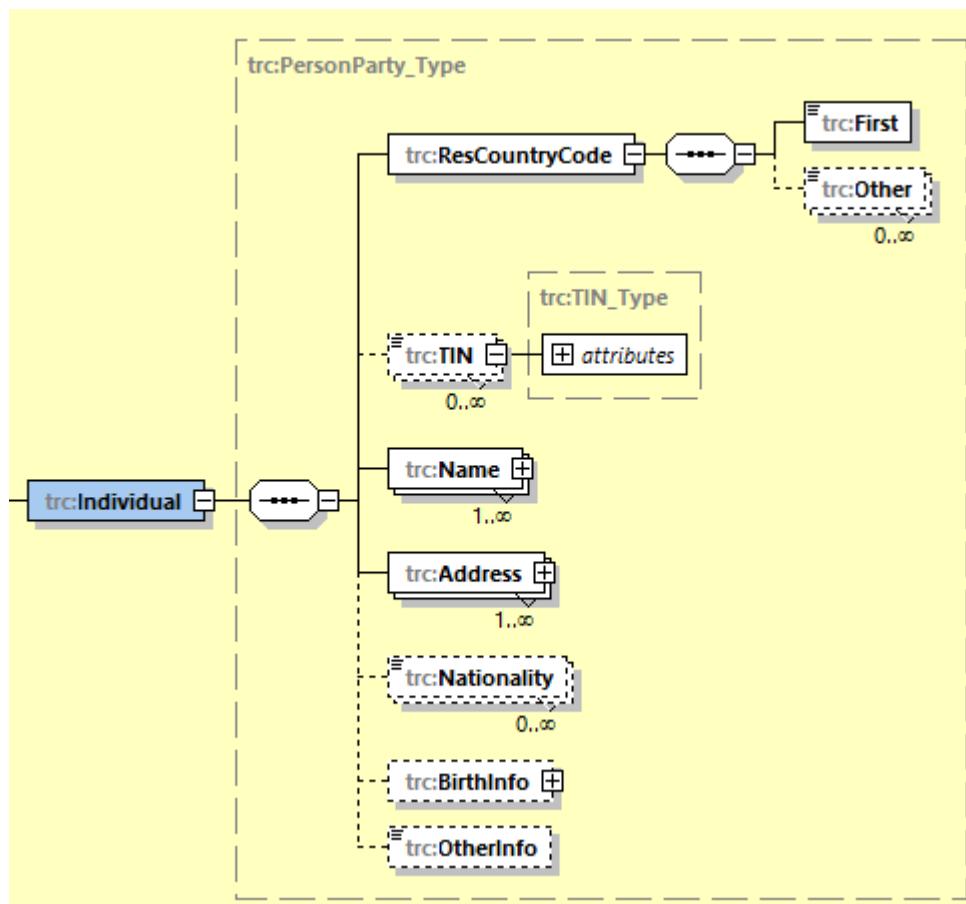
Element	Attribute	Type	M/O
ResCountryCode			M

Element	Attribute	Type	M/O
First		iso:CountryCode_Type	M

- Dividend beneficiary's country of residence for tax purposes, whose tax treaty articles are applied to the reported dividend, is reported when tax treaty benefits are granted.
- 2-character country code (ISO-3166 Alpha 2)
- When tax treaty benefits are not granted:
    - if a dividend beneficiary is reported without a country of residence (WhtRate 30%), the code to be used instead of the country code is X0.
    - if a dividend beneficiary is reported without the identifying information (WhtRate 35%), the code to be used instead of the country code is X5.
- Ilmoitinchecks that X0, X5 or a 2-character country code (ISO-3166 Alpha 2) has been submitted
- Ilmoitin checks that the element does not contain the country code FI

Element	Attribute	Type	M/O
Other		iso:CountryCode_Type	O

- When X0 is reported in First-element, the country of residence of the dividend beneficiary is reported here when known
    - For example, when the applied tax-at-source rate is based on national legislation (WhtRate 30%)
    - For example, when the dividend beneficiary has reported its country of residence for tax purposes, but tax treaty benefits have not been granted
- If the dividend beneficiary has more than one country of residence for tax purposes all such countries are reported if known. For instance if the beneficiary has reported other countries of residence on the ISD form.
- Ilmoitin notifies, if the element contains information except when X0 is reported in the First-element

Element	Attribute	Type	M/O
TIN	issuedBy	trc:TIN_Type	M

- Individual's TIN in the country of residence
    - Mandatory information: Ilmoitin checks that the element is submitted and contains data
    - IssuedBy: Country issuing the TIN, mandatory information
    - Ilmoitin notifiesif the individual's TIN is not in the correct format, if the TIN has been issued by an EU member state
- The TIN issued by the beneficiary's country of residence for tax purposes (ResCountryCode/First) must be submitted. TINs issued by any other countries of residence (Other) can be submitted, if known
- In addition a Finnish personal identity code is reported if the beneficiary has one and its it known to the payor.
    - The value of issuedBy will in that case be FI
- If the country of residence does not issue TINs to their taxpayers and the individual does not have a Finnish personal identity code, only the date of birth is submitted (BirthDate)
- If the payor has no tax identifier for the dividend beneficiary, they report nine zeros '000000000'
    - In such situations, Ilmoitin checks that the issuedBy attribute is not reported

Element	Attribute	Type	M/O

Element	Attribute	Type	M/O
Name		trc:NamePerson_Type	M

- Name of dividend beneficiary
- See section 5.3.5 NamePerson_Type

Element	Attribute	Type	M/O
Address		trc:Address_Type	M

- Address of dividend beneficiary
- See section 5.3.3 Address structures

Element	Attribute	Type	M/O
Nationality		iso:CountryCode_Type	O

– Not in use.

Element	Attribute	Type	M/O
Birthinfo			O/M

- Beneficiary's date of birth

Element	Attribute	Type	M/O
BirthDate		xsd:date	O/M

- Date of birth
- Submitted in YYYY-MM-DD format
- Ilmoitin checks that the birth year is between 1900 and the current year
- For returns submitted for years 2021 and 2022 Ilmoitin checks that the date of birth is reported if WhtRate is less than 35% and the Individual/TIN element contains nine zeros.
- For returns submitted from the year 2023 onwards, Ilmoitin.fi checks that the element is submitted when WhtRate is less than 35%
  - If there is no date of birth, artificial value 1900-01-01 is given

Element	Attribute	Type	M/O
City			O

- Not in use.

Element	Attribute	Type	M/O
CitySubentity			

- Not in use.

Element	Attribute	Type	M/O
Countryinfo			O

- Not in use.

Element	Attribute	Type	M/O
OtherInfo		xsd:string	V

- In this element, report the name of the flow through entity (EntityName) and its tax identification or other registration number (EntityID) when information on the beneficiary behind the flow through entity has been reported in the Investor structure. This element is used when tax treaty benefits have been granted to a beneficiary behind a flow through entity, such as a collective investment vehicle.
  - Information on the flow through entity is reported in the Investor structure if no tax treaty benefits have been granted to its beneficiaries.
- Information reported in the element: EntityName:Value;EntityID:Value
- Ilmoitin checks that no other keywords than EntityName or EnityID are submitted in the element and that there is a colon (:) after the keyword and before the value.

- Ilmoitin checks that if there is data in the element: there is a value after the EntityName and EntityID and before semicolon (;)

5.3.5 NamePerson_Type
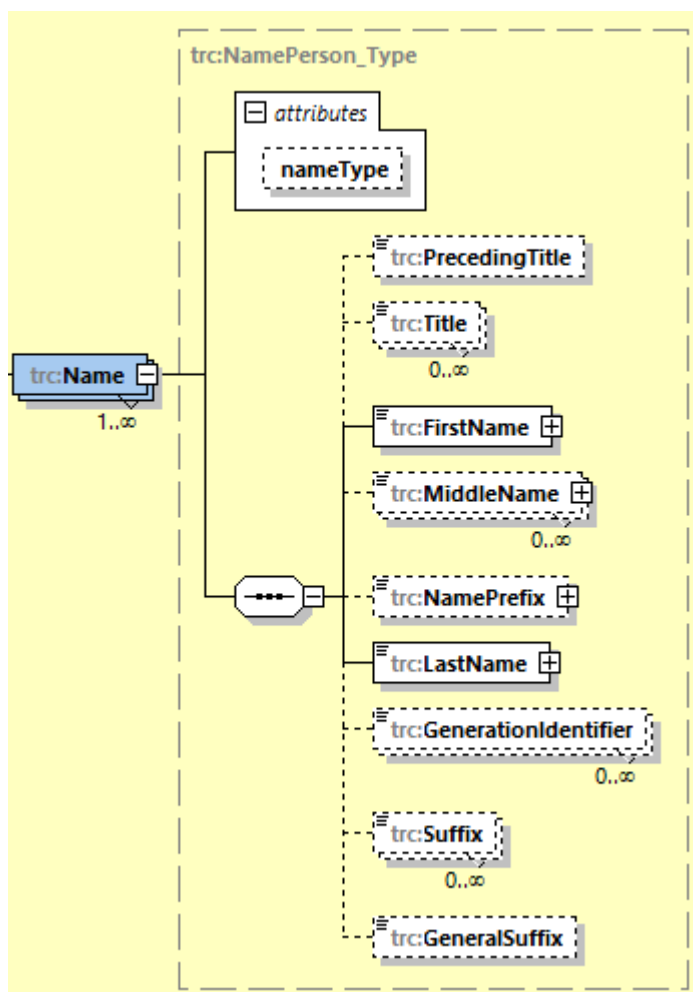
Element	Attribute	Type	M/O
Name	nameType	OECDNameType_EnumType	M

- The name of the dividend beneficiary
- The name of the dividend beneficiary can be given only once per dividend payment even though the structure can be repeated.
- OECDNameType_EnumType
  - OECD201=indiv (individual)
  - OECD202=alias (alias)
  - OECD203=nick (nickname)
  - OECD204=aka (also known as)
  - OECD205=dba (doing business as)
  - **OECD206=legal (legal name)**
  - OECD207=atbirth (name at birth)
- Used in Finland: OECD206= legal
- Ilmoitin checks that OECD206 has been reported

Element	Attribute	Type	M/O
PrecedingTitle			

- Not in use.

Element	Attribute	Type		M/O
Title				

- Not in use.

Element	Attribute	Length	Type	M/O
FirstName			xsd:string	M

- First name of individual
- Required information
- If not available, submit NFN (No First Name)
- Ilmoitin notifies if NFN is reported and the tax at source rate (Rate) is other than 35%

Element	Attribute	Length	Type	M/O
MiddleName			xsd:string	O

- Middle names of individual
- All middle names are given in the same element

Element	Attribute	Length	Type	M/O
NamePrefix			xsd:string	O

- Prefix to individual's last name: van, von, de, von de, etc.
- Can also be reported in the LastName element

Element	Attribute	Length	Type	M/O
LastName			xsd:string	M

- Last name of individual
- Required information
- In the case of a natural person, all the last names are reported in this field
- Ilmoitin checks that the LastName element contains data
    - If the beneficiary's name is not known and the value in the WhtRate element is 35%, the Intermediary's name or the account operator's name (closest to the beneficiary) is reported instead

Element	Attribute	Length	Type	M/O
GenerationIdentifier				

- Not in use.

Element	Attribute	Length	Type	M/O
Suffix				

- Not in use.

Element	Attribute	Length	Type	M/O
GeneralSuffix				

- Not in use.

5.3.6 OrganisationParty_Type

Depending on the structure, this structure is for indicating the payor's information (AI), the corporate entity's being the beneficiary (Investor) information, or the Authorised Intermediary's information (OtherAI).
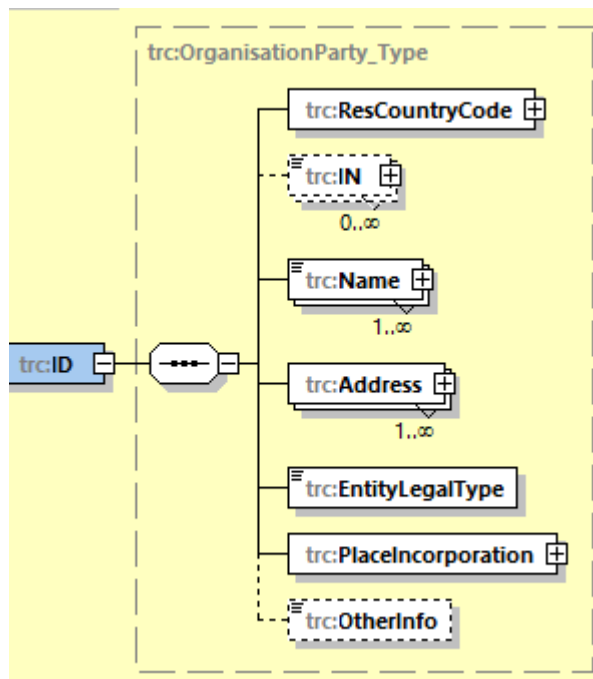
Element	Attribute	Type	M/O
ResCountryCode			M

Element	Attribute	Type	M/O
First		iso:CountryCode_Type	M

- To be submitted, when tax treaty benefits are granted, the country of residence (whose tax treaty articles are applied to the dividend) of the organisation receiving dividend (Investor)
- XX is reported for the payor and AI (AI and OtherAI).
- When tax treaty benefits have not been granted and information of an organisation receiving dividends is reported (Investor structure):
    - X0 is reported in the element and
    - country of residence is reported in Other-element
- The 2-character country code (ISO-3166 Alpha 2)
- Ilmoitin checks that X0 or a 2-character country code (ISO-3166 Alpha 2) has been submitted in Investor-structure
- Ilmoitin checks that the element does not contain the country code FI in Investor-structure

Element	Attribute	Type	M/O
Other		iso:CountryCode_Type	O

- When X0 is reported in First-element, the country of residence of the dividend beneficiary is reported here when known
    - For example, when the applied tax-at-source rate is based on national legislation (WhtRate 30%, 20% or other tax at source percentage based on Finnish national legislation)
    - For example when dividend beneficiary has informed the country of residence for tax purposes but tax treaty benefits have not been granted
- If dividend beneficiary has more than one country of tax residence all known countries are reported
- Ilmoitin notifies if the element contains information, except when X0 is reported in the First-element
- Not used when the country codes you are reporting are for an Authorised Intermediary (OtherAI) the payor (AI)

Element	Attribute	Type	M/O
IN		OrganisationParty_Type	
	issuedBy	iso:CountryCode_Type	O
	INType	xsd:string	O

- This element contains the ID code issued by an authority (IN) to the dividend beneficiary, such as a TIN or an EIN when the OrganisationParty_Type structure is linked to an Investor structure
    - Primarily a TIN issued by the country of tax residence is reported (ResCountryCode/First)
    - issuedBy: information on the country that issued the TIN is required
    - e.g. issuedBy="FI" INType="TIN">1234567-8<
    - If the beneficiary does not have any identifier issued by an authority,nine zeros '000000000' is reported
        - In such situations, Ilmoitin checks that the issuedBy attribute is not reported
- If you are reporting an Authorised Intermediary (OtherAI) in this element, Authorised Intermediary's Finnish Business ID is reported
- Mandatory information: Ilmoitin checks that the element is submitted and contains data

Element	Attribute	Type	M/O
Name		trc:NameOrganisation_Type	M
	nameType	OECDNameType_EnumType	M

- The element is for reporting the official name
- Element can be given only once per organisation even though the element can be repeated.
- OECDNameType_EnumType
    - OECD201=indiv (individual)
    - OECD202=alias (alias)
    - OECD203=nick (nickname)
    - OECD204=aka (also known as)
    - OECD205=dba (doing business as)
    - OECD206=legal (legal name)
    - OECD207=atbirth (name at birth)
- Used in Finland: OECD206=legal
- Ilmoitin checks that OECD206 has been reported
- Ilmoitin checks that element contains data

Element	Attribute	Type	M/O
Address		trc:Address_Type	M

- See section 5.3.3 Address structures

Element	Attribute	Type	M/O
EntityLegalType		trc:OECDLegalType_EnumType	M

- The legal form or legal type
- Values:
    - OECD401=sole proprietorship (1 Person running a business and no legal distinction between the owner and the business)
    - OECD402=Corporation
    - OECD403=Government (incl. municipality, central bank, other public entity)
    - OECD404=International organisation
    - OECD405=Pension institution or pension fund
    - OECD406=Non-Profit organisation
    - OECD407=Collective investment vehicle
    - OECD408=Partnership
    - OECD409=Trust
    - OECD410=Estate
    - OECD411=Other

- o The OtherInfo element is for specifying 'other legal form'
- o Legal form Other should not be used as default value. Legal form Other is used only if any other Legal form is not applicable.

Element	Attribute	Type	M/O
PlaceIncorporation		OrganisationParty_Type	M

- Country where the organisation is registered, or country according to whose legislation the organisation was incorporated.
- You must either give the

Element	Attribute	Type	M/O
CountryCode		iso:CountryCode_Type	O/M

or

Element	Attribute	Type	M/O
FormerCountryName		xsd:string	O/M

- Report the name of the country here if the country has no ISO3166 country code.

Element	Attribute	Type	M/O
OtherInfo		xsd:string	O

- In this element, report the name of the flow through entity (EntityName) and its tax identification or other registration number (EntityID) when information on the beneficiary behind the flow through entity has been reported in the Investor structure. This element is used when tax treaty benefits have been granted to a beneficiary behind a flow through entity, such as a collective investment vehicle.
  - Information on the flow through entity is reported in the Investor structure if no tax treaty benefits have been granted to its beneficiaries
- When the OrganisationParty_Type structure is related to the Investor structure, further information about the legal form of the beneficiary organisation can be reported in this element
  - Used when the value reported at EntityLegalType is OECD411
- Following nformation can be reported in the element: EntityName:Value;EntityID:Value;LegalType:Value;
- Ilmoitin checks that no other keywords than EntityName, EnityID or LegalType are submitted in the element and that there is a colon (:) after the keyword and before the value.
- Ilmoitin checks that if there is data in the element: there is a value after the EntityName, EntittyID or LegalType, and before semicolon (;)

5.3.7 **DocSpec structure**

DocSpec contains the return type (DocTypeIndic) and the identifying information for the data structure (DocRefId).
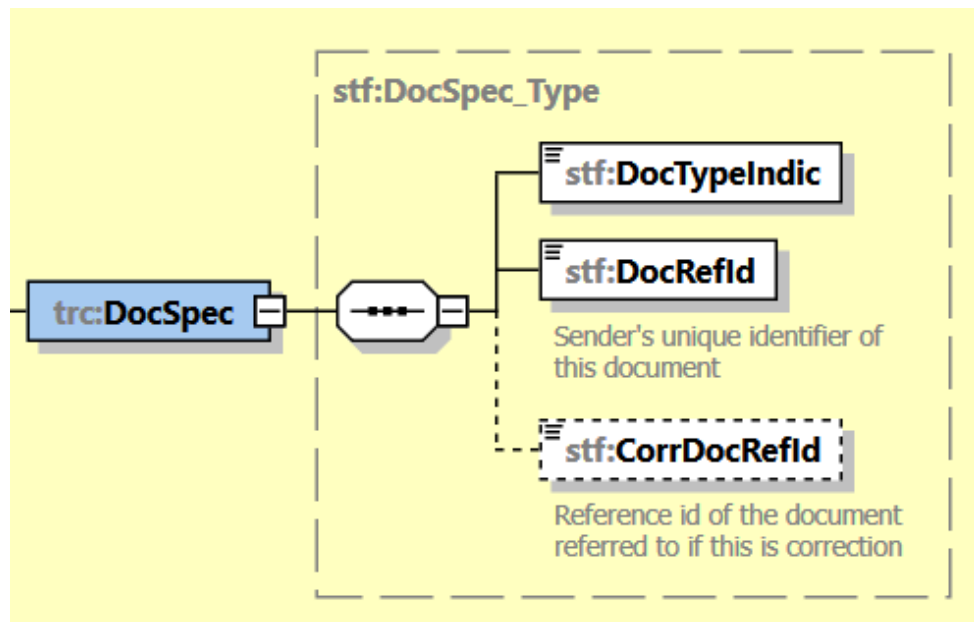
Element	Attribute	Input Type	M/O
DocTypeIndic		stf:OECDDocTypeIndic_EnumType	M

- Type of return
- Permissible values are:
    - OECD0: Resending of data
        – Used only in the AI and/or CI structure when correcting or deleting individual structural elements with MessageTypeIndic TRACE702
            o in the AI structure, when data is reported in the CI or ReportAccHold structure, and when AI data has been reported earlier and remains unchanged
            o in the CI structure, when data is reported in the ReportAccHold structure and when CI data has been reported earlier and remains unchanged
            o in these cases, the DocRefId is the same as in the earlier return and the previously reported information must be reported again
    - OECD1: New data
        – Used always to report new data that has not been submitted previously or that has been previously deleted
    - OECD2: Correcting data
        – Used to correct previously submitted data
    - OECD3: Deleting data
        – Used to delete previously submitted data
    o At DocTypeIndic, the values OECD2 and OECD3 can only be used on a correction return (MessageTypeIndic = TRACE702)
        – Ilmoitin checks

- The same return may contain either new data (DocTypeIndic=OECD1) OR corrections and deletions of data (OECD2 and OECD3). At DocTypeIndic, the values OECD2 and OECD3 can only be used on a correction return (MessageTypeIndic = TRACE702)

- When correcting or deleting information in a separate structure, the whole structure must be resubmitted with all its sub-elements, including those that are not corrected. For example, when correcting the amount of tax withheld (WhtAmountAI) from the dividend forwarded to one Authorised Intermediary (OtherAI) under one ReportAccHold structure, all the sub-elements of the ReportAccHold in question must be resubmitted including their contents.

- When correcting or deleting data in the ReportAccHold structure, the AI and CI structures are resent (OECD0), unless there is a need to also correct the AI and CI structures. If you have left out the CI structure when the ReportAccHold structure was submitted originally, you must also

leave the CI structure out when making corrections or deletions to the data within the ReportAccHold structure.

- When correcting or deleting data in the CI structure, the AI structure is resent (OECD0), unless there is a need to also correct or delete the AI structure. The ReportAccHold structure is, in that case, left out unless there is also a need to correct or to delete its information.

- If you correct data within the AI structure, you must leave out the CI structure and the ReportAccHold structure unless there is also a need to correct or delete data in them at that time.

- If you delete an AI structure (OECD3), you also have to delete the related CI structure and ReportAccHold structure (either on the report you are submitting or on a report submitted earlier). If you delete a CI structure (OECD3), you also have to delete the related ReportAccHold structures (either on the report you are submitting or on a report submitted earlier).

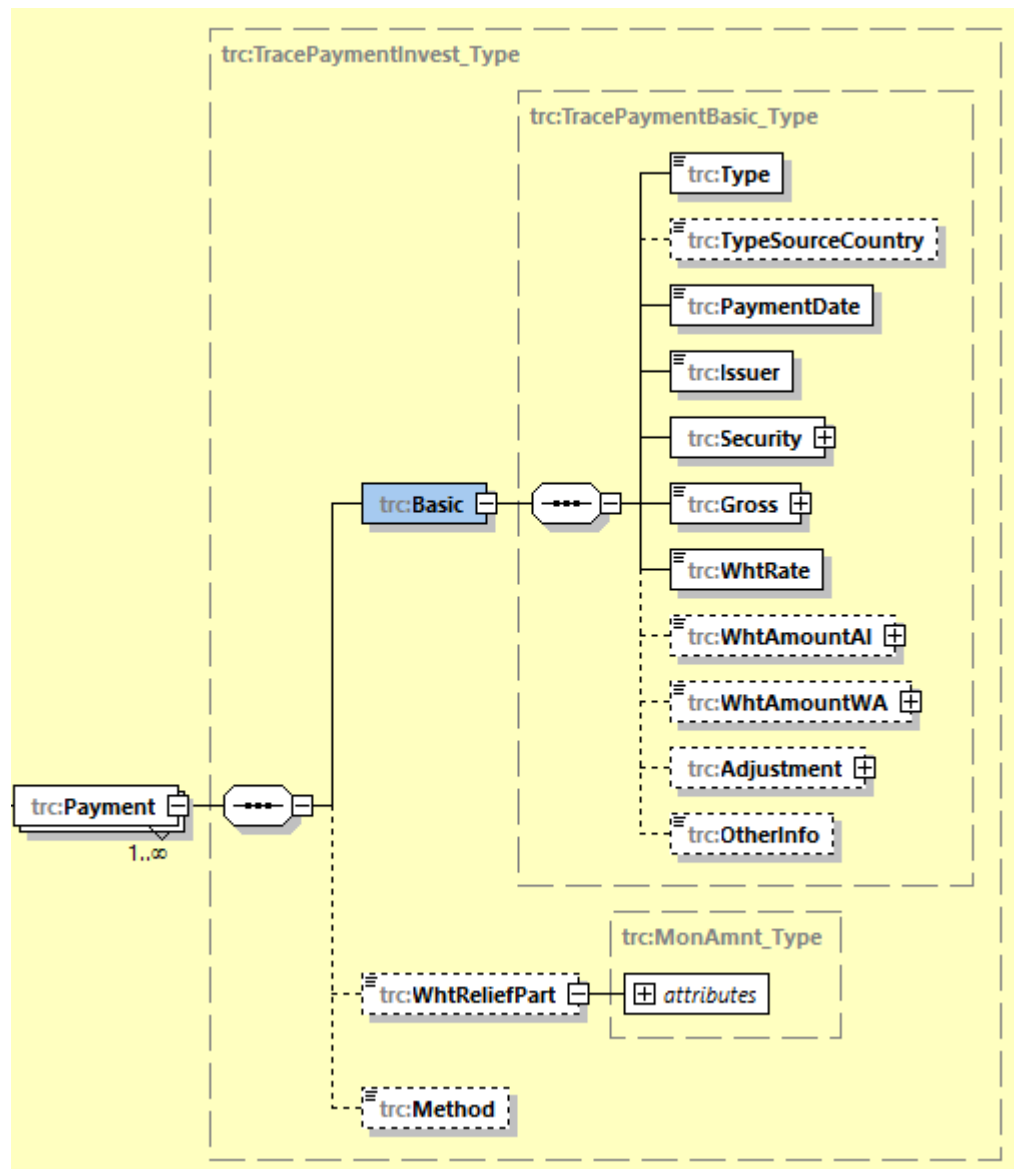| Element	Attribute	Input Type	M/O
DocRefID		xsd:string	M

- Unique identifier for the data structure in question
- The data consists of the following mandatory elements:
  - Type of return (WRP102)
  - Hyphen (-) between each element
  - The payor's Finnish Business ID
  - Identifying part:
    - payment year
    - return number
    - structure (AI, CI, AICI)
    - unique numbering
    - Example 1: 2020-001-01-AI001
    - Example 2: 2020-001-01-CI001
    - Example 3: 2020-001-01-AICI001
  - max. length 200 characters
  - spaces not allowed, not at the beginning nor at the end
- For example, the DocRefId in full: WRP102-6606611-7-2020-001-AI/CI/AICI001
- When annual information return is submitted e.g. by an account operator on behalf of a payor, account operator can add e.g. its Finnish business id without a hyphen to the unique numbering. This way DocRefId differs from the annual information returnn sent by other account operators.
- Ilmoitin checks to make sure that the format is correct, and the identifier is unique, except in the AI and CI structures when DocTypeIndic is OECD0
- Ilmoitin checks that type of return in the DocRefId is WRP102

Element	Attribute	Input Type	M/O
CorrDocRefID		xsd:string	O/M

- CorrDocrefID refences the DocRefId of the element to be corrected or deleted
- Required, when DocTypeIndic = OECD2 or OECD3.
- Submitted only when a previous return is being corrected. Correction message has also unique DocRefID.
- Ilmoitin checks that data has been submitted, when DocTypeIndic = OECD2 or OECD3

5.3.8 Payment

The structure contains dividend payment information. Every dividend payment is reported in its own GroupAICI structure in which case the dividend beneficiary information is repeated and every dividend payment is specified with its own DocRefID. In this case one dividend payment can be corrected separately

5.3.8.1 TracePaymentInvest_Type

Collection element for reporting payment information

Element	Attribute	Type	M/O
Basic		trc:TracePaymentBasic_Type	M

- This structure is for payment information
- See section 5.3.8.1.1 TracePaymentBasic_Type

Element	Attribute	Type	M/O
WhtReliefPart		trc:MonAmnt_Type	O

- Not in use.

Element	Attribute	Type	M/O
Method		trc:TraceMethod_enumType	O

- Not in use.

5.3.8.1.1 TracePaymentBasic_Type

Element	Attribute	Type	M/O
Type		trc:OECDPaymentType_EnumType	M

- Type of dividend/payment
- Values:

- o OECD501=Cash dividends
- o OECD502=Interest
- o OECD503=Capital gains
- o OECD504=Dividends-in-kind (dividend payment in forms other than cash)
- o OECD505=Mixed in-kind and cash dividends
- o OECD506=Other income
  - In Finland, only OECD501, OECD504, OECD505 are in use
    - o Ilmoitin checks sure that other values are not used
  - OECD504 is used in the case of mixed dividends, i.e. stock dividend (dividend in kind), fractions are paid in cash or dividend payor has paid the transfer tax on behalf of the dividend beneficiary
  - OECD501 is used when payor reports dividends that it has forwarded to AI (OtherAI)
  - Ilmoitin checks that OECD501 is used when payor reports dividends it has forwarded to AI (OherAI)

Element	Attribute	Type	M/O
TypeSourceCountry		xsd:string	O

- Not in use.

Element	Attribute	Type	M/O
PaymentDate		xsd:date	M

- Payment date, the official announced payment date of the dividend
- YYYY-MM-DD
- Ilmoitin checks that reported year is the same year as in ReportingPeriod-element

Element	Attribute	Type	M/O
Issuer		xsd:string	M

- Official name of the dividend payor
- Ilmoitin checks that information is reported in the Issuer element
- The official name of the dividend paying company is also reported in situations concerning depositary receipts, such as ADRs

Element	Attribute	Type	M/O
Security		trc:SecurityAccountNumber_Type	M

- Security identifier
- The security's ISIN code is always mandatory information

Element	Attribute	Type	M/O
ISIN		trc:ISIN_Type	M

- Ilmoitin checks that the format of the ISIN is correct

Element	Attribute	Type	M/O
OSIN		trc:OSIN_Type	O/M

- Element is not in use

Element	Attribute	Type	M/O
Gross	CurrCode	trc:MonAmnt_Type	M

- Gross amount of dividend
- Negative values not allowed
- The dividend paid is reported in euros
- The euro amount of the dividend is reported as it was when the dividend distributing company paid it, not the euro amount after the currency conversion.
- Must be reported with the accuracy of two decimals. The decimal separator is the point (.)
- A check process to make sure that .00 has been submitted

Element	Attribute	Type	M/O
WhtRate		trc:TaxRate_Type	M

- The structure contains detailed information on the tax at source withholding rate and the reasons for applying the rate

Element	Attribute	Type	M/O
Rate		trc:TaxRate_Type	M

- Tax-at-source withholding rate
- The tax-at-source rate is submitted as a number with the accuracy of two decimals and without the % sign. . The decimal separator is the point (.)
- The rate may be a rate in accordance with the tax treaty or national legislation or 20%, 30%, 35%
- Ilmoitin checks that value is zero if the value of WhtAmountAI has been submitted as zero
- Ilmoitin notifies if the rate given is not the general tax rate as per the tax treaty of the ResCountryCode country
- Ilmoitin checks, that RateReason is reported, unless the general tax treaty rate according to the tax treaty between Finland and the dividend beneficiary's country of residence (ResCountryCode/First) is less than 15%.
- Ilmoitin checks the following, when Payment/Basic/Type is OECD501
    - If the ResCountryCode is X5, the rate must be 35.00
    - If the ResCountryCode is X0,
        o the rate must be 30.00, if the dividend beneficiary is a natural person (Individual)
        o the rate must be 0.00, 15.00, 20.00 or 30.00, if dividend beneficiary is corporate entity or equivalent (Organisation)
- When reporting OtherAI information, the value 0,00 can be given

Element	Attribute	Type	M/O
RateReason		xsd:String	M

- In this element the grounds for the applied tax at source relief is specified, when the applicable tax at source rate is lower than the general tax rate based on a treaty (direct investment dividend and special articles in accordance with the tax treaty) or the tax at source relief is based on domestic legislation of the source country
- Reported in the format Reason:value e.g.Reason:TRACEFINDOM1
    - Reason:TRACEFINDOM1=Comparability to a corresponding tax exempt Finnish entity. Please report PrevDecNumber or TASCardNumber in OtherInfo element.
    - Reason:TRACEFINDOM2=Dividend according to the parent-subsidiary directive. More information about about Parent-Subsidiary directive on Payments of dividends, interest and royalties to nonresidents chapter 3.4.4.
    - Reason:TRACEFINDOM3=Other reason based on national legislation
        o For example dividends paid to a long-term savings account (=Finnish pitkäaikaissäästämistili) or to an equity savings account (=Finnish osakesäästötili)
        o For example dividends paid to diplomats and people working for certain international organisations (Act on income tax, section 12, subsection 1)
        o dividend paid to an international organisation that is tax exempt based on another international treaty
    - Reason:TRACEFINTREATY1=Direct investment dividend according to tax treaty. The recipient is a company whose share in the company making the payment is at least the percentage indicated in parentheses in the Tax rates on dividends and other payments from Finland to non-residents table.
    - Reason:TRACEFINTREATY2=Special provisions of tax treaty (e.g. pension fund according to tax treaty)
- XX is reported in the element if the above mentioned reasons don't apply or when information is reported the OtherAI structure

Element	Attribute	Type	M/O
WhtAmountAI	CurrCode	trc:MonAmnt_Type	O

- Withheld amount of tax at source in euros
- Must be reported with the accuracy of two decimals. The decimal separator is the point (.)
- Negative values not allowed
- This information is mandatory

- Ilmoitin will check that the element is populated and contains data
- Ilmoitin checks that the information in the Investor structure matches the percentage reported in the WhtRate element in relation to the amount reported in the Gross element when Payment/Basic/Type is OECD501

Element	Attribute	Type	M/O
WhtAmountWa	CurrCode	trc:MonAmnt_Type	O

- Not in use.

Element	Attribute	Type	M/O
Adjustment			O

- This structure is submitted always when the amount of tax has been corrected through the payor during the payment year and information on dividend beneficiary (Investor) is submitted.
- Only an adjustment made during the year of payment is reported in this structure.

Element	Attribute	Type	M/O
OldWhtRate		trc:TaxRate_Type	M

- Previous tax-at-source withholding rate

Element	Attribute	Type	M/O
Amount		trc:TraceAdjustment_Type	M

- Difference between the previously withheld and the adjusted tax at sourceReport either

Element	Attribute	Type	M/O
Increase	CurrCode	trc:MonAmnt_Type	O/M

- The difference between the previously withheld and the adjusted tax at source, if tax at source has been previously under-withheld and the amount of tax has been adjusted to be larger during the year of payment , or

Element	Attribute	Type	M/O
Refund	CurrCode	trc:MonAmnt_Type	O/M

- The difference between the previously withheld and the adjusted tax at source, if tax at source has been previously over-withholding , and the amount of tax has been adjusted to be smaller during the year of payment, (a quick refund)

Element	Attribute	Type	M/O
OtherInfo		xsd:String	O/M

- This element is required when reporting identity information of dividend beneficiaries in the Investor element
    - The element is not given in connection with the OtherAI structure
- Ilmoitin checks that no other keywords than Ownership, SafekeepingAccount, PrevDecNumber, TASCardNumber, OwnedShareAmount, Name, ISIN, CashPaid, ReceivedShares, Value or GrossAmount are submitted in the element
- All sequences of information (keyword:value) must end in a semicolon (;), e.g. SafekeepingAccount:value; and decimal separator is point (.)
- Ilmoitin checks that there is a colon (:) after the keyword and before the value.
- The element is for reporting
- whether the shares are owned by 1=nominee registration or 2=direct investment, the string to enter is: e.g. ";Ownership:2;"
    - Ilmoitin checks that data has been submitted
- the custodial account number SafekeepingAccount:value;
    - The asset-management account where the holding of the shares is kept
    - Ilmoitin checks that data has been submitted
- the decision number of the advance ruling PrevDecNumber:value;
    - the decision number of a tax-at-source card TASCardNumber:value;
        - Value can contain both letters and numbers
    - Example:
        - SafekeepingAccount:123456789;TASCardNumber:P0123456789;

- The element is for reporting additional information when the type of dividends is OECD504 or OECD505:
  - the number of shares of the company distributing dividend that the beneficiary owned on the dividend record date OwnedShareAmount:value;
  - company name whose shares are received, Name:value;
  - the ISIN-code of shares received ISIN:value;
  - the gross amount of the dividends paid in cash (including also fractions and the transfer tax paid by the dividend payor on behalf of dividend beneficiary) reported with the accuracy of two decimals CashPaid:value;
    - Transfer tax is not included in dividend in kind paid after 1 January 2025.
  - number of shares received ReceivedShares:value;
  - the market value of the share received with two desimals Value:value;
  - the euro value of shares received with two desimals GrossAmount:value;
  - Example:
    - OwnedShareAmount:105;Name:X Oyj; ISIN:FI1234567890;CashPaid:2.75;ReceivedShares:10;Value:5.50; GrossAmount:55.00;

5.4 Summary

The Summary structure is not used on this return type.

6 AUTOMATED CHECK PROCESSES RUN BY ILMOITIN

On the Payment-structure also the value that caused the error or DocRefId is shown in the error message if it is relevant in order to locate the error.

Checks of the files are always done when logged into Ilmoitin.fi.

A check process is added /edited	Data record	Description of the check (Ilmoitin gives an error message in Finnish therefore error messages are listed also in Finnish.)
	All records	#The submitted filing contains unacceptable characters, or unacceptable combinations of characters (--,&#,' or /*) #Aineisto pitää sisällään kiellettyjä merkkejä tai merkkiyhdistelmiä (--,&#,' tai /*)
	AddressFix/City	Ilmoitin checks that the City element contains data Ilmoitin tarkistaa, että City elementissä on sisältöä
	AddressFix/PostCode	Ilmoitin checks that the PostCode element contains data Ilmoitin tarkistaa, että elementissä on sisältöä # The length of the AddressFix/PostCode value has to be at least 1 character # AddressFix/PostCode arvon pituus on oltava vähintään 1 merkkiä
	AddressFix/Street	Ilmoitin checks that the Street element contains data Ilmoitin tarkistaa, että elementissä on sisältöä # AddressFix/Street cannot be empty # AddressFix/Street ei saa olla tyhjä
28.9.2021	CI-rakenne Investor	Ilmoitin checks that when CI-structure with DocTypeIndic value OECD0 or OECD1 is submitted that also the Investor-structure is submitted on the return Ilmoitin tarkistaa, että annettaessa CI-rakennetta DocTypeIndic arvolla OECD0 tai OECD1, ilmoituksella on annettu myös Investor-rakenne #When CI-structure is submitted also the Investor-structure must be submitted #Annettaessa CI-rakenne, on annettava myös Investor-rakenne.
	Contact	Ilmoitin checks that data has been submitted Tarkastetaan, että tieto on annettu. #Element 'Contact' is mandatory #Elementti 'Contact' on pakollinen #Element 'Contact' separate the name, phone number and e-mail address with commas #Elementin 'Contact' nimen, puhelinnumeron ja sähköpostiosoitteen välissä on oltava pilkut
	Contact	Ilmoitin checks that the telephone number is in the international format (+NNN)

		Ilmoitin tarkistaa, ett puhelinnumero on annettu kansainvälisessä muodossa (+NNN) #Phone number must be given in the international format (+NNN) #Puhelinnumero pitää antaa kansainvälisessä muodossa (+NNN)
	CorrDocRefId DocTypeIndic	CorrDocRefId may be reported only when DocTypeIndic = OECD2 or OECD3 Tiedon CorrDocRefId saa antaa vain kun DocTypeIndic = OECD2 tai OECD3 Ilmoitin checks that data has been submitted, when DocTypeIndic = OECD2 or OECD3 Ilmoitin tarkistaa, että tieto on annettu, kun DocTypeIndic = OECD2 tai OECD3
	CorrDocRefId	#The CorrDocRefId that you submitted is not found among the records submitted previously: #Annettua CorrDocRefId:tä ei löydy aiemmin lähetetyistä aineistoista: #CorrDocRefID xx has been corrected/deleted previously #CorrDocRefID xx has been corrected previously #CorrDocRefID xx on korjattu/poistettu jo aiemmin #CorrDocRefID xx on korjattu jo aiemmin
26.11. 2024	CorrDocrefID	Ilmoitin checks the file to make sure it does not contain several identical CorrDocRefId values. Ilmoitin tarkistaa lähetettävästä tiedostosta, että se ei sisällä useita samoja CorrDocRefId arvoja. #File may not contain identical CorrDocRefId values #Tiedosto ei saa sisältää samoja CorrDocRefId arvoja.
28.9.2021	CorrDocRefId GroupAICI AI DocTypeIndic	When GroupAICI-structure is corrected, with DocTypeIndic OECD2 value, also AI structure must be submitted with OECD0 or OECD2 as DocTypeIndic in the same message Kun korjataan GroupAICI-rakennetta arvolla DocTypeIndic OECD2, samalla sanomalla on annettava AI rakenne, jossa DocTypeIndic on OECD0 tai OECD2 #When GroupAICI-structure is corrected AI-structure must be submitted with DocTypeIndic value OECD0 or OECD2 #GroupAICI-rakennetta korjattaessa on annettava AI-rakenne DocTypeIndic arvolla OECD0 tai OECD2
28.9.2021	CorrDocRefId GroupAICI AI DocTypeIndic	When GroupAICI-structure is deleted with DocTypeIndic value OECD3, also AI structure must be submitted but the value of DocTypeIndic cannot be OECD1. Kun poistetaan GroupAICI-rakennetta arvolla DocTypeIndic OECD3, samalla sanomalla on annettava AI rakenne, jossa DocTypeIndic ei ole OECD1. #When GroupAICI-structure is deleted AI-structure must be submitted with DocTypeIndic value OECD0, OECD2 or OECD3 #GroupAICI-rakennetta poistettaessa on annettava AI-rakenne DocTypeIndic arvolla OECD0, OECD2 tai OECD3

28.9.2021	CorrDocRefId GroupAICI AI DocTypeIndic	When AI-structure is deleted with DocTypeIndic value OECD3, all GroupAI-structures must have DocTypeIndic value OECD3. Kun poistetaan AI-rakennetta arvolla DocTypeIndic OECD3, on kaikissa GroupAI-rakenteissa oltava DocTypeIndic OECD3. #You are deleting AI-structure, delete also all other GroupAI-structures by using DocTypeIndic value OECD3 #Olet poistamassa AI-rakennetta, poista samalla myös mahdolliset GroupAI-rakenteet DocTypeIndic arvolla OECD3.
	CorrMessageRefId	Ilmoitin checks the format Ilmoitin tarkistaa tiedon muodollisen oikeellisuuden Ilmoitin checks that the original return specified by the MessageRefID of the deletion return can be found. Ilmoitin tarkistaa, että korjattavan tai poistettavan ilmoituksen MessageRefID:lle löytyy alkuperäinen ilmoitus #CorrMessageRefID xx has wrong number of characters #CorrMessageRefID xx virheellinen määrä merkkejä #Virheellinen y-tunnus xx elementissä CorrMessageRefID #Wrong Finnish business ID xx in element CorrMessageRefID #CorrMessageRefID, consecutive number is missing #CorrMessageRefID, juokseva numero puuttuu #CorrMessageRefID, consecutive number information xx is not numerical #CorrMessageRefID, juokseva numero tieto ei ole numeerinen xx #CorrMessageRefId:n return type is not correct #CorrMessageRefId:n ilmoitustyyppi on virheellinen #CorrMessageRefId year xx is incorrect #CorrMessageRefId xx vuosi on virheellinen #CorrMessageRefId xx contains forbidden characters \ / ? ; * ? > < : #CorrMessageRefId xx sisältää kiellettyjä merkkejä \ / ? ; * ? > < : #The CorrMessageRefId that you submitted is not found among the records submitted previously: [CorrMessageRefID] #Annettua CorrMessageRefId:tä ei löydy aiemmin lähetetyistä aineistoista: [CorrMessageRefID]
	DocRefId	Ilmoitin checks that the format is correct, and that the identifier is unique. This does not concern AI and CI structures when DocTypeIndic is OECD0 Ilmoitin tarkistaa muodollisen oikeellisuuden sekä sen, että yksilöivä tunniste on uniikki, paitsi AI ja CI -rakenteissa, kun DocTypeIndic on OECD0

		#DocRefID xx has wrong number of characters #DocRefID xx virheellinen määrä merkkejä #Wrong Finnish business ID xx in element DocRefID #Virheellinen y-tunnus xx elementissä DocRefID #DocRefID, y-tunnuksen jälkeinen juokseva numero tieto ei ole numeerinen xx #DocRefID, consecutive number information xx after the Finnish business code is not numerical #DocRefId:n return type is not correct #DocRefId:n ilmoitustyyppi on virheellinen #DocRefID xx / year is incorrect #DocRefID xx / vuosi on virheellinen #DocRefID xx structure is incorrect #DocRefID xx ryhmä on virheellinen #DocRefID xx contains forbidden characters \ / ? ; * ? > < : #DocRefID xx sisältää kiellettyjä merkkejä \ / ? ; * ? > < : #You are sending a return with a previously used DocRefID:*[DocRefID]* #Olet lähettämässä ilmoitusta jo aiemmin käytetyllä DocRefID:llä:*[DocRefID]*
28.9.2021	DocRefId DocTypeIndic	Ilmoitin checks that DocRefId is found from the previously sent files when DocTypeIndic is OECD0 Ilmoitin tarkistaa, että DocRefID löytyy aiemmin lähetetyistä aineistoista, kun DocTypeIndic on OECD0
8.6.2021	DocTypeIndic	Ilmoitin checks that DocTypeIndic OECD0 is used only in AI and CI structures Ilmoitin tarkistaa, että DocTypeIndic OECD0 saa käyttää vain AI ja CI-rakenteita annettaessa
8.6.2021	DocTypeIndic	Ilmoitin checks that returns contains only new information (OECD1) or corrections and deletions (OECD2 and OECD3). Imoitin tarkistaa, että ilmoitus sisältää vain joko uusia tietoja (OECD1) tai korjauksia ja poistoja (OECD2 ja OECD3).
	Individual/TIN	Ilmoitin checks that the element is submitted and contains data. Ilmoitin tarkistaa, että elementti on annettu ja siinä on sisältöä. # Individual/TIN must be sumitted # Individual/TIN on annettava
	Individual/TIN issuedBy	#The country issuing the TIN (IssuedBy) is mandatory except if the TIN has been padded with 9 zeroes "000000000". #TINin myöntäjävaltio IssuedBy on pakollinen tieto, ellei TIN ole yhdeksän nollaa "000000000".
29.3.2022	Individual/TIN Organisation/IN IssuedBy	Ilmoitin checks that IssuedBy is not submitted when nine zeros '000000000' are submitted in TIN or IN element.

		Ilmoitin tarkistaa, kun on annettu kohdassa TIN tai IN yhdeksän nollaa "000000000", että IssuedBy tietoa ei ole annettu. # IssuedBy element cannot be submitted when TIN is submitted as nine zeros '000000000'. #TIN:n myöntäjävaltio IssuedBy tietoa ei saa antaa, jos TIN on annettu yhdeksän nollaa '000000000'.
28.11.2023	Individual/TIN BirthInfo/BirthDate WhtRate	For returns submitted for years 2021 and 2022 Ilmoitin checks that Birthinfo/BirthDate is submitted if WhtRate is below 35% and if nine (9) zeroes are reported in the Individual/TIN element, when Payment/Basic/Type is OECD501. For returns submitted from 2023 onwards Ilmoitin checks that Birthinfo/BirthDate is submitted if WhtRate is below 35%, when Payment/Basic/Type is OECD501. Vuosilta 2021 ja 2022 annettavilta ilmoituksilta Ilmoitin tarkistaa, että BirthInfo/BirthDate on annettu, jos WhtAmountAI on alle 35 % ja Individual/TIN elementissä on ilmoitettu yhdeksän nollaa, kun Payment/Basic/Type on OECD501. Vuodelta 2023 annettavista ilmoituksista alkaen Ilmoitin tarkistaa, että elementti BirthInfo/BirthDate on annettu kun WhtRate on alle 35%, kun Payment/Basic/Type on OECD501. # If element ../InvestorID/Individual/TIN value is '000000000' and '../Investor/Payment/Basic/WhtRate' is less than 35%, also the birthday must be submitted in the element ../InvestorID/Individual/BirthInfo/BirthDate #If the value of the element '../Investor/Payment/Basic/WhtAmountAIRate' is less than 35%, the birth date also has to be given in ../InvestorID/Individual/BirthInfo/BirthDate element. # Jos elementin ../InvestorID/Individual/TIN arvoksi on annettu '000000000' ja '../Investor/Payment/Basic/WhtRate' on alle 35%, pitää antaa myös syntymäaika elementtiin ../InvestorID/Individual/BirthInfo/BirthDate #Jos elementin '../Investor/Payment/Basic/WhtAmountAIRate' on alle 35%, pitää antaa myös syntymäaika elementtiin ../InvestorID/Individual/BirthInfo/BirthDate.
	Individual/BirthInfo/BirthDate	Ilmoitin checks that the birth year is between 1900 and the current year Ilmoitin tarkistaa, että syntymävuosi on välillä 1900 ja kuluva vuosi #Element 'Individual/BirthInfo/BirthDate' value is not within the acceptable range (1900-01-01 - <current year>-12-31) #Elementin 'Individual/BirthInfo/BirthDate' arvo ei ole sallituissa rajoissa (1900-01-01 - <kuluva vuosi>-12-31)

30.3.2021	Investor/Address/CountryCode Investor\Payment\Basic\Gross	If the element value is 'X5', ilmoitin.fi checks the tax percentage in \Investor\Payment\Basic\Gross element Rate is 35% when Payment/Basic/Type is OECD501 Jos elementissä "X5", Ilmoitin tarkistaa, että ilmoitettava veroprosentti \Investor\Payment\Basic\Gross elementissä Rate on 35 %, kun Payment/Basic/Type on OECD501 # Element 'Investor/Payment/Basic/WhtRate/Rate' value has to be 35%, when CountryCode is 'X5' and type is 'OECD501'. # Elementin 'Investor/Payment/Basic/WhtRate/Rate' arvo on oltava 35%, kun CountryCode on 'X5' ja tyyppinä 'OECD501'.
	Investor/AddressFree	Ilmoitin.fi checks that the element is submitted and it contains 7 characters if an address is not given in AddressFix structure Ilmoitin tarkistaa, että elementti on annettu ja siinä on sisältöä 7 merkin verran, jos osoitetta ei ole ilmoitettu AddressFix rakenteessa. #Give either 'OtherAI/AI/ID/../AddressFree' or 'OtherAI/AI/ID/../AddressFix' -element #Anna jompi kumpi elementeistä 'OtherAI/AI/ID/../AddressFree' tai 'OtherAI/AI/ID/../AddressFix' # 'OherAI/AI/ID/../AddressFix/PostCode' element has to contain at least one character #Elementin 'OherAI/AI/ID/../AddressFix/PostCode' arvon pituus on oltava vähintään 1 merkkiä
30.3.2021	Investor/AddressFree	If the element's value is "Unknown", Ilmoitin checks the tax percentage in \Investor\Payment\Basic\Gross element Rate is 35% when Payment/Basic/Type is OECD501 Jos elementissä "Unknown", Ilmoitin tarkistaa, että ilmoitettava veronprosentti \Investor\Payment\Basic\Gross elementissä Rate on 35 %, kun Payment/Basic/Type on OECD501 # Element 'Investor/Payment/Basic/WhtRate/Rate' has to be 35%, when addressFree is 'Unknown' and type is 'OECD501'. # Elementin 'Investor/Payment/Basic/WhtRate/Rate' arvo on oltava 35%, kun addressFree on 'Unknown' ja tyyppinä 'OECD501'.
29.3.2022	Investor/Individual/OtherInfo	Ilmoitin checks that no other keywords than EntityName or EnityID are submitted in the element and that there is a colon after the keyword and before the value. Ilmoitin tarkistaa, että elementissä ei koskaan ole annettu muita avainsanoja kuin EntityName tai EntityID ja että avainsanan perässä on kaksoispiste ennen tiedon arvoa. Ilmoitin checks that if the element contains data, there is a value after the EntityName and EntityID, and before semicolon

		Ilmoitin tarkistaa, jos elementissä on annettu tietoa, että EntityName tai EntityID jälkeen on annettu arvo ennen puolipistettä Ilmoitin checks that all sequences of information (keyword:value) must end in a semicolon. Ilmoitin tarkistaa, että kukin 'Avainsana:Tiedon arvo;' osio päättyy puolipisteeseen. #Element contains wrong keywords or colon is missing after the keyword #Elementti sisältää viheellisiä avainsanoja tai avainsanan jälkeen puuttuu kaksoispiste # Number of keywords and semicolons is not matching #Elementissä varattujen sanojen ja puolipisteiden lkm ei täsmää #Element has EntityID: but the value is missing #Elementissä on annettu EntityID:, mutta sen arvo puuttuu. #Element has EnityName: but the value is missing #Elementissä on annettu EntityName:, mutta sen arvo puuttuu. #Element does not contain keywords EntityName or EntityID #Elementti ei sisällä EnityName eikä EntityID avainsanoja
8.6.2021	Investor/Individual/ResCountryCode/First Investor/Organisation/ ResCountryCode/First	Ilmoitin checks that the element does not contain the country code FI Ilmoitin tarkistaa, että elementissä ei ilmoiteta maatunnusta FI
	Investor/Individual/ResCountryCode/First	Ilmoitin checks that X0, X5 or a 2-character country code (ISO-3166 Alpha 2) has been submitted Ilmoitin tarkistaa, että ilmoitettu joko X0, X5 tai 2-merkkinen maatunnus (ISO-3166 Alpha 2)
29.3.2022	Investor/Organisation/OtherInfo	Ilmoitin checks that no other keywords than EntityName, EnityID or LegalType are submitted in the element and that there is a colon after the keyword and before the value. Ilmoitin tarkistaa, että elementissä ei koskaan ole annettu muita avainsanoja kuin EntityName, EntityID tai LegalType ja että avainsanan perässä on kaksoispiste ennen tiedon arvoa. Ilmoitin checks that if the element contains data, there is a value after the EntityName, EntityID or LegalType, and before semicolon Ilmoitin tarkistaa, jos elementissä on annettu tietoa, että EntityName, EntityID tai LegalType jälkeen on annettu arvo ennen puolipistettä Ilmoitin checks that all sequences of information (keyword:value) must end in a semicolon. Ilmoitin tarkistaa, että kukin 'Avainsana:Tiedon arvo;' osio päättyy puolipisteeseen. #Element contains wrong keywords or colon is missing after the keyword

		#Elementti sisältää viheellisiä avainsanoja tai avainsanan jälkeen puuttuu kaksoispiste # Number of keywords and semicolons is not matching #Elementissä varattujen sanojen ja puolipisteiden lkm ei täsmää #Element has EntityID: but the value is missing #Elementissä on annettu EntityID:, mutta sen arvo puuttuu. #Element has EnityName: but the value is missing #Elementissä on annettu EntityName:, mutta sen arvo puuttuu. #Element has LegalType: but the value is missing #Elementissä on annettu LegalType:, mutta sen arvo puuttuu. #Element does not contain keywords EntityName or EntityID #Elementti ei sisällä EnityName eikä EntityID avainsanoja
	Investor/Organisation/ ResCountryCode/First	Ilmoitin checks that X0 or a 2-character country code (ISO-3166 Alpha 2) has been submitted Ilmoitin tarkistaa, että ilmoitettu joko koodi X0 tai 2-merkkinen maatunnus (ISO-3166 Alpha 2).
	Investor/Organisation/IN OtherAI/Organisation/IN	Ilmoitin checks that the element is submitted and it contains infor-mation. Ilmoitin tarkistaa, että elementti on annettu ja siinä on sisältöä.
28.9.2021	Investor/Organisation/IN issuedBy	Coutry that issued the TIN IssuedBy is mandatory information unless TIN is nine zeros "000000000". TINin myöntäjävaltio IssuedBy on pakollinen tieto, ellei TIN ole yhdeksän nollaa "000000000".
	Investor/Payment/Basic/ OtherInfo WhtRate	#SafekeepingAccount must be populated with a value when the WhtRate is less than 35%. #SafekeepingAccount -tieto arvoineen on aina annettava, kun WhtRate on vähemmän kuin 35%.
	Investor/Payment/Basic/ OtherInfo	#Element must always be populated with a value, (the leading string must be) Ownership. #Elementisää pitää aina ilmoittaa tietoa arvolla (merkkijonolla) Ownership.
	Investor/Payment/Basic/Type Payment/Basic/ Type OtherInfo	#When Payment/Basic/Type is either OECD504 or OECD505, OtherInfo element must be populated with the following values (the strings must be): OwnedShareAmount, Name, ISIN, CashPaid, ReceivedShares, Value, GrossAmount #Kun Payment/Basic/Type on OECD504 tai OECD505, elementissä OtherInfo on aina ilmoitettava tietoa seuraavilla arvoilla (merkkijonoilla): OwnedShareAmount, Name, ISIN, CashPaid, ReceivedShares, Value, GrossAmount
	Investor/Payment/Basic/Type Payment/Basic/ Type OtherInfo	#When Payment/Basic/Type is not OECD504 or OECD505, the OtherInfo element cannot be populated with the following values (strings): OwnedShareAmount, Name, ISIN, CashPaid, ReceivedShares, Value, GrossAmount #Kun Payment/Basic/Type ei ole OECD504 tai OECD505, elementissä OtherInfo ei saa ilmoitettaa tietoa seuraavilla arvoilla

		(merkkijonoilla): OwnedShareAmount, Name, ISIN, CashPaid, ReceivedShares, Value, GrossAmount
29.3.2022	Investor/Payment/Basic/Type Payment/Basic/ Type OtherInfo	Ilmoitin checks that no other keywords than Ownership, SafekeepingAccount, PrevDecNumber, TASCardNumber, OwnedShareAmount, Name, ISIN, CashPaid, ReceivedShares, Value, GrossAmount are submitted in the element Ilmoitin tarkistaa, että elementissä ei koskaan ole annettu muita avainsanoja kuin Ownership, SafekeepingAccount, PrevDecNumber, TASCardNumber, OwnedShareAmount, Name, ISIN, CashPaid, ReceivedShares, Value, GrossAmount. Ilmoitin checks that there is a colon after the keyword and before the value. Ilmoitin tarkastaa, että avainsanan perässä on kaksoispiste ennen tiedon arvoa. Ilmoitin checks that all sequences of information (keyword:value) must end in a semicolon. Ilmoitin tarkistaa, että kukin 'Avainsana:Tiedon arvo;' osio päättyy puolipisteeseen. #Element contains wrong keywords or colon is missing after the keyword #Elementti sisältää viheellisiä avainsanoja tai avainsanan jälkeen puuttuu kaksoispiste # Number of keywords and semicolons is not matching #Elementissä varattujen sanojen ja puolipisteiden lkm ei täsmää
28.9.2021	Investor/Payment/Basic/Type Payment/Basic/ Type OtherInfo	On Payment/OtherInfo element decimal separator is point (.) when cash amounts are submitted Payment/OtherInfo elementissä annetuissa rahamäärissä pitää käyttää desimaalierottimena pistettä (.).
	Investor/Payment/WhtAmountAI Investor/Payment/WhtRate Investor/Payment/Gross	Ilmoitin checks that the value matches the withholding percentage rate reported in the WhtRate element of the amount reported in the Gross element, if Payment/Basic/Type is OECD501 Ilmoitin tarkistaa, että WhtAmountAI täsmää ilmoitettuun WhtRate-elementissä ilmoitettuun prosenttiin Gross-elementissä ilmoitetusta määrästä, kun Payment/Basic/Type on OECD501 #Payment/WhtAmount value does not correspond with Gross xx and Rate value xx # Payment/WhtAmountAI arvo xx ei täsmää Gross xx ja Rate arvojen xx kanssa.
30.3.2021	Investor/Payment/WhtRate/Rate Investor/Individual/ResCountryCode/First	If "X5" is in Investor/Individual/ResCountryCode/First element, Ilmoitin checks, that tax percentage in \Investor\Payment\Basic\Gross element Rate is 35 %, when Payment/Basic/Type is OECD501 Jos elementissä Investor/Individual/ResCountryCode/First on "X5", Ilmoitin tarkistaa, että ilmoitettava veroprosentti

		\Investor\Payment\Basic\Gross elementissä Rate on 35 %, kun Payment/Basic/Type on OECD501 # Element 'Investor/Payment/Basic/WhtRate/Rate' value has to be 35%, when ResCountryCode/First is 'X5' and type is 'OECD501'. # Elementin 'Investor/Payment/Basic/WhtRate/Rate' arvo on oltava 35%, kun ResCountryCode/First on 'X5' ja tyyppinä 'OECD501'.
8.2.2022	Investor/Payment/WhtRate/Rate Investor/Individual/ResCountryCode/First	Ilmoitin checks that the Rate is 30.00 if ResCountryCode/First is X0 and Payment/Basic/Type is OECD501 unless RateReason is given Ilmoitin tarkistaa, että Rate on 30.00, jos ResCountryCode on X0 ja Payment/Basic/Type on OECD501 ellei ole annettu RateReasonia
28.9.2021	Investor/Payment/WhtRate/Rate Investor/Organisation/ResCountryCode/First	Ilmoitin checks that the Rate is 0.00, 15.00, 20.00 or 30.00, if ResCountryCode is X0 and Payment/Basic/Type is OECD501. Ilmoitin tarkistaa, että Rate on 0.00, 15.00, 20.00 tai 30.00, jos ResCountryCode on X0 ja Payment/Basic/Type on OECD501. # Payment/Rate has to be 0.00, 15.00, 20.00 or 30.00 if ResCountryCode is X0 and Payment/Basic/Type is OECD501 # Jos ResCountryCode arvoksi on ilmoitettu X0 ja Payment/Basic/Type on OECD501, Payment/Rate arvoksi on ilmoi-tettava 0.00, 15.00, 20.00 tai 30.00.
8.2.2022	Investor/Payment/WhtRate/RateReason Investor/Organisation/ResCountryCode/First Investor/Individual/ResCountryCode/First	Ilmoitin checks that RateReason is submitted when WhtRate is 0.00, ResCountryCode is X0 and Payment/Basic/Type is OECD501. Ilmoitin tarkistaa, että RateReason on annettu, kun WhtRate on 0.00, ResCountryCode on X0 ja Payment/Basic/Type on OECD501. #RateReason must be submitted when ResCountryCode is X0, WhtRate is 0.00 and Payment/Basic/Type is OECD501. #RateReason on annettava, kun ResCountryCode arvoksi on ilmoitettu X0, WhtRate on 0.00 ja Payment/Basic/Type on OECD501.
8.2.2022	Investor/Payment/WhtRate/RateReason Investor/Individual	Ilmoitin checks that in Investor/Individual structure RateReason can only be XX or TRACEFINDOM3 Ilmoitin tarkistaa, että Investor/Individual rakenteessa RateReasoniksi saa antaa vain XX tai TRACEFINDOM3 # The value in 'Investor/Payment/Basic/WhtRate/RateReason'-element is not alllowed # Elementin 'Investor/Payment/Basic/WhtRate/RateReason' arvo ei ole sallittu
	Investor/Payment/WhtRate/RateReason Investor/Organisation	Ilmoitin checks that in Investor/Organisation structure RateReason can only be TRACEFINDOM1, TRACEFINDOM2, TRACEFINDOM3, TRACEFINTREATY1, TRACEFINTREATY2 or XX. Ilmoitin tarkistaa, että Investor/Organisation rakenteessa RateReasoniksi saa antaa vain

		TRACEFINDOM1, TRACEFINDOM2, TRACEFINDOM3, TRACEFINTREATY1, TRACEFINTREATY2 tai XX # The value in 'Investor/Payment/Basic/WhtRate/RateReason'-elemnt is not allowed: # Elementin 'Investor/Payment/Basic/WhtRate/RateReason' arvo ei ole sallittu:
29.11.2022	Investor/Payment/WhtRate/RateReason Investor/Organisation	Ilmoitin checks that when TRACEFINTREATY1 or TRACEFINTREATY2 is given as RateReason in Investor/Organisation structure, ResCountryCode/First is a country with a tax treaty. Ilmoitin tarkistaa, että kun Investor/Organisation rakenteessa antaa RateReasoniksi TRACEFINTREATY1 tai TRACEFINTREATY2 ResCountryCode/First kohdassa on ilmoitettu verosopimusmaa. # RateReason TRACEFINTREATY1/TRACEFINTREATY2 can be used only when country with a tax treaty is in question. # RateReason TRACEFINTREATY1/TRACEFINTREATY2 arvoa voi käyttää vain, kun kyseessä on verosopimusmaa.
29.11.2022	Investor/Payment/ WhtRate/Rate Investor/Payment/ WhtRate/RateReason	RateReason must be reported, unless the general tax treaty rate according to the tax treaty between Finland and the dividend beneficiary's country of residence (ResCountryCode/First) is less than 15% or if Rate is less than 15% and the beneficiary's country of residence does not have a tax treaty with Finland RateReason on ilmoitettava, jos ilmoitettu Rate on alle 15% ja se on pienempi kuin Suomen ja osingonsaajan verotuksellisen asuinvaltion (ResCountryCode/First) välisen verosopimuksen mukainen yleinen lähdeveroprosentti tai jos Rate on alle 15% ja asuinvaltiolla ei ole Suomen kanssa verosopimusta #RateReason must be reported, if the Rate is less than 15% and it is smaller than the general tax treaty rate in the tax treaty between Finland and the dividend beneficiary's country of residence (ResCountryCode/First). Wrong Rate-value: xx xx #RateReason on ilmoitettava, jos ilmoitettu Rate on alle 15% ja se on pienempi kuin Suomen ja osingonsaajan verotuksellisen asuinvaltion (ResCountryCode/First) välisen verosopimuksen mukainen yleinen lähdeveroprosentti. Virheellinen Rate arvo: xx xx. #Country (ResCountryCode/First) does not have a tax treaty with Finland. RateReason must be reported if the reported Rate is less than 15%:xx. #Maalla (ResCountryCode/First) xx ei ole verosopimusta Suomen kanssa. RateReason on ilmoitettava, jos ilmoitettu Rate on alle 15%: xx.
	MessageRefId	Ilmoitin checks the data record's format.

		Ilmoitin tarkistaa tiedon muodollisen oikeellisuuden.

Ilmoitin runs a check process. An error message appears if the identifier is the same as on a previously submitted annual information return from the payor.
Ilmoitin tarkistaa ja antaa virheilmoituksen, jos tunnus on sama kuin osingon maksajan aiemmin antamalla vuosi-ilmoituksella.

#Finnish business ID (xx) on 'MessageSpec/MessageRefId' element does not have correct format
#Elementin 'MessageSpec/MessageRefId' Y-tunnus ei ole oikean muotoinen (xx)

#MessageRefID xx has wrong number of characters
#MessageRefID xx virheellinen määrä merkkejä

#MessageRefID xx Finnish business ID xx is incorrect
#MessageRefID xx y-tunnus xx on virheellinen

#MessageRefID, consecutive number is missing
#MessageRefID, juokseva numero puuttuu

#MessageRefID, consecutive number information xx is not numerical
#MessageRefID, juokseva numero tieto ei ole numeerinen xx

#MessageRefID:n return type is incorrect
#MessageRefID:n ilmoitustyyppi on virheellinen

#MessageRefID year xx is incorrect
#MessageRefID xx / vuosi on virheellinen

#MessageRefId xx contains forbidden characters \\ / ? ; * ? > < :
#MessageRefId xx sisältää kiellettyjä merkkejä \\ / ? ; * ? > < :

#You are sending a return with a previously used MessageRefID:*[MessageRefID]*
#Olet lähettämässä ilmoitusta jo aiemmin käytetyllä MessageRefID:llä:*[MessageRefID]* |
| | MessageRefId
CorrMessageRefId | #Maximum length of the MessageRefId is 80 characters
#Elementin MessageSpec/MessageRefId maksimipituus on 80 merkkiä |
| 8.6.2021 | MessageRefId
CorrMessageRefId
DocRefId
CorrDocRefId
SendingCompanyAIIN
AI/AIIN | Ilmoitin checks that the Finnish Business ID in the MessageRefID,CorrMessageRefId, DocRefId and CorrDocRefId is the same as the one reported in elements SendingCompanyAIIN and AI/AIIN.
Ilmoitin tarkistaa, että MessageRefID:ssä, CorrMessageRefId:ssä, DocRefId:ssä ja CorrDocRefId:ssä oleva y-tunnus on sama kuin SendingCompanyAIIN ja AI/AIIN-elementeissä ilmoitettu y-tunnus. |

		#Incorrect Finnish Business ID xx in elements MessageRefId,CorrMessageRefId, DocRefId and CorrDocRefId , SendingCompanyAIIN and AI/AIIN. #Virheellinen tunnus xx elementissä MessageRefId,CorrMessageRefId, DocRefId ja CorrDocRefId, Sender/SendingCompanyAIIN ja AI/AIIN.
8.6.2021	MessageRefId CorrMessageRefId DocRefId CorrDocRefId ReportingPeriod PaymentDate	Ilmoitin checks that MessageRefId, CorrMessageRefId, DocRefId, CorrDocRefId and PaymentDate-elements have the same year than in ReportingPeriod-element. Ilmoitin tarkistaa, että MessageRefId:ssä, CorrMessageRe-fId:ssä, DocRefId:ssä, CorrDocRefId:ssä ja PaymentDate-elementeissä oleva vuosi on sama kuin ReportingPeriod-elementissä ilmoitettu vuosi.
29.3.2022	MessageRefId DocRefId	Ilmoitin checks that type of return in the MessageRefId and DocRefId is WRP101 Ilmoitin tarkistaa, että MessageRefId:n ja DocRefId:n ilmoitustyyppinä on annettu WRP101 #Type of return on MessageRefId is not correct #MessageRefId:n ilmoitustyyppi on virheellinen #Type of return on DocRefId is not correct #DocRefId:n ilmoitustyyppi on virheellinen
	MessageTypeIndic	#MessageTypeIndic is mandatory information #MessageTypeIndic on pakollinen tieto
16.11.2021	MessageTypeIndic AI/DocSpec/DocTypeIndic CI/DocSpec/DocTypeIndic	#DocTypeIndic values "OECD0", "OECD2" and "OECD3" can be used only on a correction return (MessageTypeIndic = TRACE702) #DocTypeIndic:n arvoa "OECD0", "OECD2" ja "OECD3" saa käyttää vain korjausilmoituksella (MessageTypeIndic = "TRACE702")
28.9.2021	MessageTypeIndic	#DocTypeIndic value OECD1 is not allowed on correction return (MessageTypeIndic = 'TRACE702') #DocTypeIndic:n arvoa OECD1 ei saa käyttää korjausilmoituksella (MessageTypeIndic = 'TRACE702')
8.6.2021	MessageTypeIndic CorrMessageRefId	#CorrMessageRefId is not allowed when MessageTypeIndic is TRACE701, TRACE702 or TRACE703 # CorrMessageRefId ei ole sallittu, kun MessageTypeIndic on TRACE701, TRACE702, tai TRACE703
28.9.2021	MessageTypeIndic	Ilmoitin checks that deletion return (MessageTypeIndic TRACE704) has been given for previous or current calendar year Ilmoitin tarkistaa, että poistoilmoitus (MessageTypeIndic TRACE704) annetaan vain edelliseltä tai kuluvalta kalenterivuodelta
28.9.2021	MessageTypeIndic	Ilmoitin checks that deletion return (MessageTypeIndic TRACE704) has not been send after 28 February Ilmoitin tarkistaa, että poistoilmoitusta (MessageTypeIndic TRACE704) ei lähetetä 28.2 jälkeen. # We no longer accept deletion returns #Poistoilmoitusten vastaanotto on päättynyt

	Name	Ilmoitin checks that NameType is reported and the value=OECD206 Ilmoitin tarkistaa, että ilmoitettu NameType on ilmoitettu ja arvo on =OECD206 #Element '…/Name' attribute nameType is incorrect #Elementin '.../Name' attribuutti nameType on virheellinen.
	NamePerson_Type/Firstname	Ilmoitin checks that the Fistname element contains data Ilmoitin tarkistaa, että Firstname elementissä on sisältöä #Element 'Firstname' cannot be empty #Firstname elementti ei voi olla tyhjä
	NamePerson_Type/ Lastname	Ilmoitin checks that the Lastname element contains data Ilmoitin tarkistaa, että Lastname elementissä on sisältöä #Element 'Lastname' cannot be empty #Lastname elementti ei voi olla tyhjä
8.6.2021	OtherAI/IN OtherAI/AIIN	Ilmoitin checks that the Finnish Business ID is the same in both elements OtherAI/IN and OtherAI/AIIN. Ilmoitin tarkistaa, että OtherAI/IN ja OtherAI/AIIN-elementeissä ilmoitettu sama y-tunnus # OtherAI/IN element has to contain same value as in OtherAI/AIIN element #OtherAI/IN elementissä täytyy olla sama arvo kuin OtherAI/AIIN elementissä.
16.11.2021	Payment/Gross Payment/WhtAmountAI	Ilmoitin checks that Gross is larger than WhtAmount Ilmoitin tarkistaa, että Gross on suurempi kuin WhtAmount
28.9.2021	Payment GroupAICI/Investor GroupAICI/OtherAI	Ilmoitin checks that only one Payment-structure has been given in GroupAICI-structure Ilmoitin tarkistaa, että on annettu vain yksi Payment-rakenne GroupAICI-rakenteessa
	Payment/Basic/ Security/ISIN	Ilmoitin checks that the format of the ISIN is correct Ilmoitin tarkistaa että ISIN on muodollisesti oikein
	Payment/Basic/Type	#Basic/Type element's value may only be OECD501, OECD504, OECD505 #Basic/Type elementin arvo saa olla vain OECD501, OECD504, OECD505
	Payment/Gross	Ilmoitin runs a check to make sure that the value is positive and that the required decimal places are there (.00) Ilmoitin tarkistaa, että ilmoitettu arvo on positiivinen ja, että desimaalit on ilmoitettu (.00)
	Payment/WhtAmountAI	Ilmoitin checks that the element is given, and it contains data Ilmoitin tarkistaa, että elementti on annettu ja siinä on sisältöä. # WhtAmountAI element has to be given and it cannot be empty # Elementti WhtAmountAI pitää olla annettu ja se ei saa olla tyhjä

	Payment/WhtAmountAI Payment/WhtRate	Ilmoitin runs a check to make sure that Rate is zero if the value of WhtAmountAI has been submitted as a 0. Ilmoitin tarkistaa, että Rate tieto on nolla, jos WhtAmountAI-tiedossa on ilmoitettu 0.
	Payment/WhtAmountAI Payment/WhtRate	Ilmoitin runs a check to make sure that the value is positive and that the required decimal places are there (.00) Ilmoitin tarkistaa, että ilmoitettu arvo on positiivinen ja, että desimaalit on ilmoitettu (.00)
28.9.2021	ReportingPeriod	Ilmoitin checks that the year in ReportingPeriod is at the earliest 2021 Ilmoitin tarkistaa, että ReportingPeriodin vuosi on aikaisintaan 2021
28.9.2021	ReportingPeriod	Ilmoitin checks that when the year in ReportingPeriod is current year, return is not given before it is allowed Ilmoitin tarkistaa, kun ReportingPeriodin vuosi on sama kuin kuluva vuosi, että ilmoitusta ei anneta ennen kuin se on salllittua #It is not yet allowed to give return for the current year # Kuluvan vuoden ilmoitusten lähettäminen ei ole vielä sallittua
8.2.2022	ReportingPeriod	Ilmoitin checks that ReportingPeriod is the last day of the reporting year in the format YYYY-12-31 Ilmoitin tarkistaa, että ReportingPeriod on raportoitavan kalenterivuoden viimeinen päivä muodossa YYYY-12-31 #Format error in ReportingPeriod format must be YYYY-12-31 (XXXX-XX-XX) #ReportingPeriod muotovirhe, muoto pitää olla YYYY-12-31 (XXXX-XX-XX).
28.9.2021	ReportingPeriod Timestamp	Ilmoitin checks that the year in ReportingPeriod cannot be more thanfour years older than the year in Timestamp Ilmoitin tarkistaa, että ReportingPeriodin vuosi ei voi olla yli neljää vuotta vanhempi Timestampin vuodesta
28.9.2021	Security/Issuer	Ilmoitin checks that the Issuer element contains data Ilmoitin tarkistaa, että Issuer elementissä on annettu tietoa
	SendingCompanyAIIN MessageRefId AI/AIIN OtherAI/AIIN	Ilmoitin checks the format of the Business ID Ilmoitin tarkistaa y-tunnuksen muodollisen oikeellisuuden #The [] Business ID is invalid in element [] #Virheellinen ytunnus [] elementissä []
	SubmittedBy	A check process is in place to check SubmittedBy Tarkistetaan, että SubmittedBy -tieto on annettu #SubmittedBy is mandatory information on this return #SubmittedBy -tieto on tällä ilmoituksella pakollinen
	SubmittedBy	If the value of SubmittedBy is WRP201, the account operator must have a code that is still valid Jos tiedossa SubmittedBy on annettu arvo WRP201, pitää tilinhoitajan tunnuksen olla voimassa

	SubmittedBy	If the value of SubmittedBy is WRP202, the depository of securities must have a code that is still valid Jos tiedossa SubmittedBy on annettu arvo WRP202, pitää arvopaperikeskuksen tunnuksen olla voimassa
	Data to be submitted with the currCode attribute	The value cannot be negative, and the value must contain 2 decimals in euros Tieto ei saa olla negatiivinen ja se on annettava kahdella desimaalilla euroina # The value of element XXX may not be negative # Elementin 'XXX' arvo ei saa olla negatiivinen # The value of element XXX must contain 2 decimals # Elementin 'XXX' arvo on ilmoitettava kahdella desimaalilla
8.6.2021	TraceBody	Ilmoitin checks that only one TraceBody has been given on the return except when MessageTypeIndic is TRECE704. Ilmoitin tarkistaa, että annettu vain yksi TraceBody ilmoituksella, paitsi annettaessa MessageTypeIndic TRACE704 # Only one TraceBody structure allowed # Vain yksi TraceBody rakenne on sallittu
8.6.2021	AI/ID/IN AI/ID/Name OtherAI/ID/IN OtherAI/ID/Name OtherCI/Name OtherCI/Address TopCI/Name TopCI/Address Investor/Name	Element can be submitted only once per structure Elementin voi antaa vain yhden kerran yhdessä rakenteessa

7   LIST OF MESSAGES FROM ILMOITIN

A message is added/ edited	Data record	**Description of the check** (Ilmoitin gives a notification in Finnish therefore notifications are listed also in Finnish.)
8.6.2021	DocTypeIndic	Ilmoitin notifies if you are submitting DocTypeIndic OECD3 and you are deleting CI-structure, you have to delete also the GroupAICI-structures Ilmoitin huomauttaa, jos annetaan DocTypeIndic OECD3 ja on pois-tamassa CI-rakennetta, että poistettava myös GroupAICI-rakenteet
	Individual/TIN issuedBy	Ilmoitin.fi notifies if the individual's TIN is not in the correct format, when the TIN has been issued by an EU country

			Ilmoitin huomauttaa Individualin TIN:in muodollisesta oikeellisuudesta, jos kyseessä on EU-maan myöntämä TIN-tunniste # Incorrect TIN-code xx in 'Individual/TIN' -element # Virheellinen TIN-koodi xx elementissä 'Individual/TIN' # TIN-code could not be checked in 'xx' element 'Individual/TIN'. # TIN tunnusta ei pystytty tarkistamaan 'xx' elementissä 'Individual/TIN'.
	Investor/Individual/ResCountryCode/First or Investor/Organisation/ResCountryCode/First Investor/Payment/Rate		Ilmoitin notifies if the tax at source rate is not the general tax rate in accordance with the tax treaty of the country of residence (ResCountryCode) when RateReason has not been submitted. Ilmoitin huomauttaa, jos ei ole ResCountryCoden mukaisen valtion verosopimukseen perustuva yleinen veroprosentti, kun RateReasonia ei ole annettu. # Please check that 'Investor/Payment/Rate' XX is the general tax rate of 'ResCountryCode' XX in accordance with the tax treaty of the country of residence # Tarkistakaa, että 'Investor/Payment/Rate' XX on 'ResCountryCoden' XX mukainen verosopimukseen perustuva yleinen veroprosentti.
28.9.2021	Investor/Individual/ResCountryCode/Other Investor/Organisation/ ResCountryCode/Other		Ilmoitin notifies if the element contains data, except when X0 is reported in the First-element Ilmoitin huomauttaa, jos elementissä ilmoitetaan tietoa, ellei First-elementissä ole ilmoitettu X0 #You have reported more than one country of tax residence. Please re-check the submitted rate of tax at source in the WhtAmountA element. Must be the correct percentage rate. #Olette ilmoittaneet useamman asuinvaltion. Tarkistakaa, että veron ilmoitettu lähdeveroprosentti on oikein elementissä WhtAmountAI
29.11.2022	Investor/Payment/WhtRate/RateReason Investor/Payment/WhtAmountAI		Ilmoitin notifies if RateReason=TRACEFINDOM1 and if WhtAmountAI is 0 when PrevDecNumber and TASCardNumber are missing. Ilmoitin huomauttaa, jos RateReason=TRACEFINDOM1 ja WhtAmountAI on 0 , kun PrevDecNumber ja TASCardNumber puuttuu. #Please check that you have given the decision number for the tax-at-source card or advance ruling in the OtherInfo element #Tarkistakaa, että olette antaneet lähdeverokortin tai ennakkoratkaisun numeron OtherInfo-elementissä.
	NamePerson_Type/FirstName Investor/Payment/WhtRate/Rate		Ilmoitin notifies if the value of FirstName is NFN and the percentage rate of tax at source (Rate) is other than 35%. Ilmoitin huomauttaa, jos ilmoitetaan FirstName on NFN ja lähdeveroprosentti (Rate) on muu kuin 35 %

	ReportingPeriod	A message will appear if a return is being filed when the year of payment is the ongoing, current year. Huomautus, jos ilmoitus annetaan maksuvuoden aikana. #You are filing a report in the middle of the year when dividends are paid out. #Olette antamassa ilmoitusta maksuvuoden aikana.
	ReportingPeriod	Ilmoitin notifies if the submittal contains data for over two years earlier payment. Huomautus, jos ilmoitetaan yli kaksi vuotta vanhan maksuvuoden tietoja. #You are filing a report for a year in the past, i.e. an earlier year of payment. #Olette antamassa ilmoitusta vanhalle maksuvuodelle.
	TopCI/EntityLegalType OtherCI/EntityLegalType	A message will appear if a value other than OECD402 or OECD408 is submitted Huomautus, jos ilmoitettu jokin muu arvo kuin OECD402 ja OECD408 #The type of legal entity that you have reported is XXX. Please re-check that this is correct. #Olette ilmoittaneet yhtiömuodoksi XXX, tarkistakaa että tieto on oikein.

8   FURTHER INFORMATION AND LINKS

Complementary XML examples have been published on vero.fi.