Annual information return on purchases and sales of securities and derivatives (VSAPUUSE)

DATA FORMAT SPECIFICATION 2025

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Change history

Date	Version	Description
3.2.2025	1.0	First release concerning the 2025 taxable year.

1   INTRODUCTION

This guidance explains the structure of the required inbound file and the check procedures that follow. For more information, see General description for electronic filing of information returns (pdf) (*tax.fi > About us > Developers > Data format specifications > General description for electronic filing of information returns*).

Filers are expected to report the facts and information detailed in the official decision of the Finnish Tax Administration governing the common obligations to submit information.

These facts and information can only be reported via an online computer connection. No printed-paper form is available.

Now you can locate the instruction texts that were previously included in this Data format specification in the Instructions for completing the form. Instructions for completing are on this page, updated for every reporting year: Annual information return on purchases and sales of securities and derivatives - vero.fi (*tax.fi > About us > Forms > Annual Information > Annual information return on purchases and sales of securities and derivatives*).

2 DESCRIPTION OF THE INFORMATION FLOW AND SUBMITTAL OF FILES

To check the method of identification required by this information flow, the required role and the place in the flow where authorisations are checked, go to [Methods of sign-in, roles and rights to represent organisations](#) *(Ilmoitin.fi > Instructions and templates > Methods of sign-in, roles).*

The checking of the year concerned by this information return is based on the value entered in Date of sale/purchase or redemption of fund unit (58-65/124) VVVV, which is found in position 62-65.

3 MAKING CORRECTIONS

For year-specific instructions for making corrections, go to [Making corrections to annual information returns](#) *(tax.fi > About us > Developers > Data format specifications > Annual information returns & Instructions > Making corrections to annual information returns).*

4 PERIOD OF VALIDITY

The file formatting and checks according to this specification come into force on 25 March 2025 and continue to be in force until a new version of the specification is released.

For information about deadlines for filing, see the year-specific schedule on [IT developers](#) *(vero.fi > Tietoa Verohallinnosta > Kehittäjät > Aikataulu vvvv).* The schedule is available in Finnish and Swedish.

5 CHANGES ON THE PREVIOUS VERSION

Version	Code	Data element	Description
1.0		Check #1967	New data check

6 DATA FORMAT SPECIFICATION

Position	ID	P/V	T	L/T	Description	Format	Values
1-8	000	P	T		Identifier	AN8	VSAPUUSE
9	082	V			Deletion	A1	D
10	121	P	T	*	Role of filer 1 = Reporting requirements of intermediaries in securities (Filer role 1) 2 = Reporting requirements of managements of funds (Filer role 2) 3 = Capital gains and capital losses (Filer role 3) 4 = Filer role 4 (Role used instead of role 3 in	N1	1,2,3,4

					situations where the filer has fully ensured, to avoid double reporting, that the sales transaction will not be reported by any intermediary with role 1)		
11-21	083	P	T	*	Business ID or personal identity code of seller or buyer/redeemer	YTUNNUS|| HETU	
22	084	P	T	*	Purchase / sale code 1 = purchase 2 = sale 3 = disposition of shares in a swap (§ 52 f) 4 = receipt of shares in a swap (§ 52 f) 5 = redemption of a share or a fund unit 6 = share repurchase (as a result of a public bid to shareholders)	N1	1,2,3,4,5,6
23-37	149	P			Transaction price or redeemed price of fund units	R12,2	
38-47	150	V			Costs incurred in the trading of securities	R7,2	
48-57					Reserve space		
58-65	124	P	T		Date of sale/purchase or redemption of fund unit	PPKKVVVV	
66-81	153	P		*	Quantity of units sold/purchased/ redeemed (number of units)	+D9,6	
82-96	154	V	ET		ISIN code for the object of sale/purchase or redemption	ISINKOODI	
97-98	127	P	T	*	Security type code	N2	01, 02, 03, 04, 05, 06, 07, 08, 09, 11, 41, 42, 43, 44, 45, 46, 51, 52, 53, 54, 55, 56, 57, 58, 59, 61, 81, 82, 83, 84, 99
99-128	128	P	T		Name of security	AN30	
129-137	129	P	T		Business ID of company issuing the security	YTUNNUS	
138-139					Reserve space		
140-174	085	V	ET	V/P ,*	Buyer's/seller's/redeemer's name Write the name, if no personal ID or Business ID is known (data element 083/11–21).	AN35	
175-207					Reserve space		
208-237	031	V			Buyer's/seller's/redeemer's address	AN30	
238-242	032	V			Buyer's or seller's postal code	N5	
243-269	033	V			Buyer's or seller's post office	AN27	
270-271	034	P			Buyer's or seller's country code (ISO 3166)	MAATUNNUS	

272-280	010	P	T		Intermediary's Business ID	YTUNNUS2	
281-312					Reserve space		
313-320	160	V		V/P , *	Date of subscription of fund units / purchase of securities Fill with zeros if you do not know the purchase price Role 1 must leave this data element blank.	PPKKVVVV	
321-335	161	V		V/P *	Subscription price of fund units / purchase price of securities If the filer's Role is 1 (the 121 data element), nothing must be entered here i.e. leave blank. If the price is not known, fill in a zero value: 0,00. Role 1 must leave this data element blank.	R12,2	
336	162	V		V/P , *	Purchase price of securities is known / is not known 2 = purchase price is known 1 = purchase price is not known Role 1 must leave this data element blank.	N1	2,1
337-346	163	V		*	Costs of fund unit subscription / purchase of securities Role 1 must leave this data element blank.	R7,2	
347-348	164	V		V/P , *	Corporate action code 01 = no corporate action 02 = at least one corporate action has taken place (e.g. split, reverse split, bonus issue, ordinary issue, merger, demerger, swap, refund of corporate capital) 03 = do not know whether corporate action has taken place Role 1 must leave this data element blank.	N2	01,02,03
349	165	V		V/P , *	Purchase price and date are client-supplied 1 = yes 2 = no 3 = do not know Role 1 must leave this data element blank.	N1	1,2,3
350-384	166	V	ET	V/P , *	Reference (e.g. Infinity Reference, other) NOTE: if the same transaction is reported by Roles 1 and 3, the Reference should be the same, if possible.	AN35	
385-549	739	V			Additional Information	AN165	
550-569	168	V	ET	V/P , *	Buyer's/seller's/redeemer's TIN issued by home country (taxpayer identification number or other personal or corporate identity number)	AN20	

570-583	198	P			Software-generated timestamp	PPKKVVVV HHMMSS	
584-618	049	V	ET	V/P , *	Transaction code The filer's unique code number for the transaction. It provides specific identification of all security trading transactions although date, quantities and types of securities would be the same.	AN35	
619-653	041	P			Name of the contact person	AN35	
654-688	042	P			Telephone number of the contact person	PUHELIN2	
689-723	048	V			Software application that produced the file	AN35	
724-735	014	P	T		Name of the software that produced the file	Y-TUNNUS_AN2	
	999	P			Final identifier	+N8	

7   DATA CHECKS

New/ Chan ged	ID	Description of rule
	083 085 168	#1355; Buyer's/seller's/redeemer's name (085) and Buyer's/seller's/redeemer's home-country ID code or TIN (168) are required data elements if you have entered a dummy business ID or a dummy personal identity code of the seller or buyer/redeemer (083).
	121 084 127	#1541; Only filer role (121) 4 can report transactions whose security type code (127) is 45 = peer-to-peer loan or 46 = crowdfunded loan, using purchase/sale code (084) 2 (sale).
	121 166	#1356; If the Role of filer (121) is Role 1 or Role 3, you must populate Reference (166) with a non-zero value.
	121 160	#324; If the Role of filer (121) is 1, you must not populate Date of subscription of fund units / purchase of securities (160).
	121 161	#324; If the Role of filer (121) is 1, you must not populate Subscription price of fund units/purchase price of securities (161).
	121 162	#324; If the Role of filer (121) is 1, you must not populate Purchase price of securities is known/is not known (162).
	121 163	#324; If the Role of filer (121) is 1, you must not populate Costs of fund unit subscription/ purchase of securities (163).
	121 164	#324; If the Role of filer (121) is 1, you must not populate Corporate action code (164).
	121	#324; If the Role of filer (121) is 1, you must not populate Purchase price and date

New/ Chan ged	ID	Description of rule
	165	are client-supplied (165).
	121 084	#322; If the Role of filer (121) is 2, the only permissible Purchase/Sale code (084) is 5.
	121 084	#322; If the Role of filer (121) is 3 or 4, the only permissible Purchase/Sale codes (084) are 2 and 6.
	121 127	#322; If the Role of filer (121) is 2, the only permissible Security Type Codes (127) are 05 are 55.
	121 127	#887; Filer Roles 1 and 3 cannot write 07 and 57 as Types of Securities.
	121 122 127	If the Role of filer (121) is 3 or 4, and the Purchase/sale code is 6 (122), the only permissible Security Type Codes (127) are 01, 51, 42 and 82. #328; With purchase/sale code 6 (in position 22), the only permissible security type codes are 01 or 51 for share, and 42 or 82 for put option.
	121 160	If the Role of filer (121) is 2, 3 or 4, the Date of subscription of fund units / purchase of securities (160) is a required data element. #323; For Role of filer # mandatory data missing from position *
	121 161	If the Role of filer (121) is 2, 3 or 4, the Subscription price of fund units / purchase price of securities (161) is a required data element. #323; For Role of filer # mandatory data missing from position *
	121 162	#324; If the Role of filer (121) is 2, you must not populate Purchase price of securities is known/is not known (162).
	121 164	#324; If the Role of filer (121) is 2, you must not populate Corporate action code (164).
	121 165	#324; If the Role of filer (121) is 2, you must not populate Purchase price and date are client-supplied (165).
	121 162	#323; If the Role of filer (121) is 3 or 4, the Purchase price of securities is known/is not known (162) is a required data element.
	121 164	#323; If the Role of filer (121) is 3 or 4, the Corporate action code (164) is a required data element.
	121 165	#323; If the Role of filer (121) is 3 or 4, the Purchase price and date are client-supplied (165) is a required data element.

New/ Changed	ID	Description of rule
	161 162	#1381; For Purchase price of securities is known (162) = 2, you must enter Subscription price of fund units/Purchase price of securities (161) also (the value 0.00 is permitted).
	161 162	#1357; Purchase price of securities is known/is not known (162) is 1: you must not populate Subscription price of fund units/purchase price of securities (161).
	084 127	#1358; Together with the Purchase/sale code 5, the only permissible Security Type Codes (127) are 05 (fund units of investment funds) and 55 (shares in foreign UCITS).
	049 084	#1369; The 049 Transaction Code is only required when Purchase/Sale (084) is 2 (indicating a Sale) or 5 (a redemption of a share or a fund unit).
	153	#1817; Quantity of units sold/purchased/redeemed (number of units) (153) can not be 0.
	010	#1913; The file may only contain the information of one Intermediary's Business ID (010).
New	034	#1967; Buyer's or seller's country code (ISO 3166) (034) cannot be AX.

8   NOTIFICATIONS

Not applicable to this information flow.

9   SECURITY TYPE CODES

Finnish securities:

01 = shares
02 = subscription rights for a new issue
03 = subscription rights for a bonus issue
04 = other derivative contracts
05 = fund units of an investment fund
06 = special subscription rights, listed options
     (including stock options related to an employment contract)
07 = bonds
08 = covered warrants
09 = index shares (ETF)
11 = domestic sales rights
41 = call options
42 = put options
43 = term contracts
44 = future contracts

45 = peer-to-peer loan
46 = crowdfunded loan

Foreign securities:
51 = shares
52 = subscription rights for a new issue
53 = subscription rights for a bonus issue
54 = other derivative contracts
55 = shares of a UCITS
56 = special subscription rights, listed option
     (including stock options related to an employment contract)
57 = bonds
58 = covered warrants
59 = shares of a UCITS (e.g. index share)
61 = foreign sales rights
81 = call options
82 = put options
83 = term contracts
84 = future contracts
99 = foreign securities, no exact description or details available.

For Roles 1 and 3, all of the above values (except 07, 57, 45 and 46) are permitted. For Role 4, all of the above values are permitted. For Role 2, values 05 and 55 only are permitted. Note that 07, 57, 45 and 46 are permitted for Role 4 only.