

# Annual information return on dividends Itemization section (VSOSERIE)

## DESCRIPTION OF THE DATA FILE 2020

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# Version history

Date	Version	Description
9.12.2020	1.1	Format of one data element has been corrected.
28.1.2020	1.0	First release concerning the 2020 taxable year.

## 1 INTRODUCTION

This guidance explains the structure of the required inbound file and the check procedures that follow. For more information, see tax.fi > About us > IT developers > e-Filing guidance > Electronic filing of information returns General description.

## 2 DESCRIPTION OF THE INFORMATION FLOW AND SUBMITTAL OF FILES

The filing of the return concerns the beneficiary's dividends for the tax year that **are ready for payment to him or her** even in cases where actual payment is not yet made.

For more information and instructions, go to the 'Annual Information Returns' pages of the Website > Forms > Annual information.

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

## 3 MAKING CORRECTIONS

For more information, see tax.fi > About us > IT developers > e-Filing guidance > Making corrections to e-filed submittals of information returns.

## 4 PERIOD OF VALIDITY

This specification sets out the requirements of file formatting that come into force 28 January 2020 and continue to be in force until a new version of this specification is released.

For deadline dates for filing, see tax.fi > Verohallinto > Tietoa verotuksesta > Ohjelmistokehittäjät > Aikataulut (Available in Finnish and Swedish).

## 5 COMBINED INFORMATION FLOWS

You may send us the following flows in the same computer file as you are sending your VSPSERIE flow:

- VSOSVYHT

## 6 CHANGES ON THE PREVIOUS YEAR

Version	Data Name	Data element	Description
1.1	20-32/010	Business ID of the distributing company	Format and description of data element have been corrected.
1.0	15-18/058	Year of payment	Year changed
	12-13/084	Type of Payment	Added a new "07" Type of Payment
	174-193/049	Transaction code or other identifier	Added a new data element

## 7 LIST OF THE DATA CONTENT

Position	Code	Con- di- tion- al	T	L/T	Description	Format	Permissible values:
1-8	000	P	T		File identifier	AN8	VSOSERIE
10	082	V			Deletion	A1	D
12-13	084	P	T	*	Type of Payment 01 = Dividends 04 = Distribution of retained earnings, taxable as dividends (03 Fully taxable distribution of dividends by a REIT company, only applies to REIT) 07 Paid dividends on a nominee-registered share, held by a Finnish resident taxpayer (beneficial owner not known)	N2	01,03,04
15-18	058	P	T	*	Year of payment The calendar year when the dividends are available for cash payment to the beneficiary. For more information, see section 2 and the guidance for completing the return form.	VVVV	2020
20-32	010	P	T	*	Business ID of the distributing company	YTUNNUS2	
34					Reserve space		
36-39	207	P	T	*	The tax year for which the dividends were distributed	VVVV	
41-48	211	P	T	*	The date of the decision to distribute dividends	PPKKVVVV	
50-57	212	P	T	*	Date of commencement of the payment (first date of payment as notified by the distributing company)	PPKKVVVV	
59	210	P			Type of incorporation on the date of the decision to distribute dividends J = A stock-exchange listed company (§ 33a.2, Income Tax Act.) or M = Another type of company.	AN1	J,M,
61-71	083	P	T	*	Beneficiary's Business ID or personal ID	YTUNNUS   HETU	
73-96	085	V	ET	* V/P	Beneficiary's name	AN24	
101-114	234	P			Dividends (Gross amount)	R11,2	
115-128	235	V/P	*		Amounts withheld on the dividends	R11,2	
130-141	236	P			Quantity of shares	+N12	
143	237	V			Carries YEL/MYEL pension insurance (0=No, 1=Yes)	N1	0,1
145	238	V			Residential property used by shareholder (0=No, 1=Yes)	N1	0,1
147	239	V			Shareholder borrowing (0=No, 1=Yes)	N1	0,1
149-161	080	V	ET	*	Account operator's/Third-party filer's Business ID	TIHOYHTEISO	
162-173	097	V	ET	*	ISIN of the share	ISINKOODI	
175-194	049	V	ET		Transaction code or other identifier	AN20	
195-250					Reserve space		
251-285	048	P			Software application that produced this file	AN35	

287-300	198	P		Send Date and Time — populated by the service provider	PPKKVVVV HHMMSS	
	999	P		Final identifier	N8	

## 8 AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
	207 058 211 212	#1065; Invalid input: The tax year for which the dividends are distributed (207) must be the same as or earlier than Year of payment (058), Date of decision to distribute dividends (211) and Date of commencement of the payment (212).
	211 212	#1069; Invalid input: The date when the corporate decision was made to distribute dividends (211) must be the same as the Date of commencement of the payment (212) or an earlier date.
	085 083	#1066; Beneficiary's name (085) is a mandatory field because you have entered a dummy identity code in the Personal ID or Business ID (083) field.
New	084 083	#1599; If the Type of Payment (084) is 07, you must fill in a dummy ID in 083 (Beneficiary's Business ID or Personal ID): either ppkkvv-UUUU or 0000000-0 (a dummy Business ID).
New	084 235 234	#1600; If the Type of Payment (084) is 07, also populate Tax withheld on the paid dividends (235) and its amount must be 50% of Dividends (234).
New	084 210	#1593; Only dividend-distributing companies that are listed (210 = J) can have dividends reported under the 07 Type of Payment (084).
New	084 049	#1594; Only dividends that have the 07 Type of Payment (084) can have a transaction code or other identifier (049)
New	210 097	#1595; Only dividend-distributing companies that are listed (210 = J) can have ISIN of the share (097)

## 9 MESSAGES

### 10 EXAMPLE

A VSOSERIE filing created by TestiAccounting Pro software application (048) regarding a beneficiary itemization.

Dividends (084) relate to the 2020 Year of payment (058), the Business ID of the company is 6612663-4 (010). The tax year for which the dividends are distributed is 2017 (207), Date of decision is 28022020 (211) and Date of commencement is 01042020 (212). Distributing company's type of incorporation (210) is Listed. Beneficiary's personal identity code (232) is 131052-995Y, gross amount of dividends (234) is €3,000 and Amount withheld (235) is €450 and the quantity of shares (236) is 100. It is additionally stated that company-owned residential property is in a shareholder's use (238). This itemization is number 1, which is also the value of the final identifier (999).

000:VSOSERIE  
084:01  
058:2020  
010:6612663-4  
207:2017  
211:28022020

212:01042020  
210:J  
232:131052-995Y  
234:3000,00  
235:450,00  
236:100  
238:1  
048:TestiAccounting Pro 1.0  
198:02012021203015  
999:1