

Annual information return on paid dividends Summary section (VSOSVYHT)

DESCRIPTION OF THE DATA FILE 2019

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Version history

| Date | Version | Description |
|-----------|---------|---|
| 23.1.2019 | 1.0 | First release concerning the 2019 taxable year. |
| 23.4.2019 | | Some corrections were made to 5 Combined information flows and 7 List of the data content |

1 INTRODUCTION

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

2 DESCRIPTION OF THE INFORMATION FLOW AND SUBMITTAL OF FILES

Starting 2014, 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 filers must identify themselves electronically, on the requirements on Katso ID and Katso Role, and on the information flow's check routine for authorizations, click [here](#).

3 MAKING CORRECTIONS

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

4 PERIOD OF VALIDITY

This specification sets out the requirements of file formatting that come into force 29 January 2019 and continue to be in force until a new version of this specification is released.

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

5 COMBINED INFORMATION FLOWS

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

- VSOSERIE
- VSRAERIE

6 CHANGES ON THE PREVIOUS YEAR

| Version | Data Name | Data element | Description |
|---------|-----------|-----------------|--------------|
| 1.0 | 15-18/058 | Year of payment | Year changed |

| | | | |
|--|-----------|---|---|
| | 20-30/010 | Business ID of the distributing company | Data format changed YTUNNUS → YTUNNUS2 |
|--|-----------|---|---|

7 LIST OF THE DATA CONTENT

| Position | Code | P/V | T | L/T | Description | Format | Permissible values |
|----------|------|-----|---|-----|---|------------------------|--------------------|
| 1-8 | 000 | P | T | | File identifier | AN8 | VSOSVYHT |
| 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 dividends from a REIT company; only applicable to REIT) | 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 | 2019 |
| 20-32 | 010 | P | T | | Business ID of the distributing company | YTUNNUS2 | |
| 36-39 | 107 | P | T | * | The tax year for which the dividends were distributed | VVVV | |
| 41-48 | 111 | P | T | * | The date of the decision to distribute dividends | PPKKVVVV | |
| 50-57 | 112 | P | T | * | Date of commencement of the payment | PPKKVVVV | |
| 59 | 110 | P | | | Type of incorporation on the date of decision to distribute dividends J = A stock-exchange listed company (§ 33a.2, Income Tax Act.) or M = Another type of company. | AN1 | J,M, |
| 61-66 | 105 | P | | | Total number of itemizations | +N6 | |
| 68-84 | 108 | V | | H | The accounting period for which the dividends were distributed | PPKKVVVV-PPKKVVVV | |
| 86-115 | 041 | V | | | Name of contact person | AN30 | |
| 117-129 | 042 | V | | | Contact person's telephone | AN13 | |
| 131-144 | 120 | P | | | The total amount of dividends agreed to be distributed | R11,2 | |
| 145-158 | 121 | V | | | Total amount of tax withheld on distributed dividends | R11,2 | |
| 159-172 | 122 | V | | | The total amount of payable dividends that the shareholders have not cashed by the end of the calendar year | R11,2 | |
| 173-186 | 123 | V | | | The total amount of dividends reported in earlier calendar years for the same tax year | R11,2 | |
| 187-200 | 124 | V | | | The total amount of dividends distributed to nonresidents | R11,2 | |
| 201-214 | 125 | V | | | The total amount of tax withheld at source on the payments made to nonresidents | R11,2 | |
| 215-228 | 126 | V | | | Dividends distributed on shares deposited in Finnish residents' Individual Retirement Accounts under long-term savings contracts. | R11,2 | |
| 230-250 | | | | | Reserve space | | |
| 251-285 | 048 | P | | | Software application that produced this file | AN35 | |
| 287-300 | 198 | P | | | Soft-generated timestamp | DDMM YYYY HHMMSS | |
| | 999 | P | | | Final identifier | N8 | |

8 AUTOMATED CHECK PROCESSES

| New / Changed | Code | Description of Calc. Rule / Check |
|---------------|------------|---|
| | 107 058 | #1068; Invalid input: The tax year for which dividends are paid (107) must be Year of payment (058) or an earlier year. |
| | 111 112 | #1069; Invalid input: The date when the corporate decision was made to distribute dividends (111) must be the same as the Date of commencement of the payment (112) or an earlier date. |

9 MESSAGES

| New / Changed | Code | Description of the message |
|---------------|------------|---|
| | 108 107 | If you populated the Accounting period for which dividends are distributed (108), the final year of that accounting period PPKKVVVV-PPKKVVVV must be the same as the Tax year for which dividends are paid (107). |
| | | #1094; What is meant by 'tax year' is the accounting period for which dividends are being distributed. The tax year must be the same as the end year of the accounting period. |

10 EXAMPLE

A VSOSVYHT filing created by the Accounting Pro (048) software application, presenting summary information regarding a shareholder who receives dividends.

```
000:VSOSVYHT
084:01
058:2019
010:1234567-8
107:2015
111:28022019
112:01042019
110:J
105:30
108:01012018-31122018
041:WHITEFIELD THOMAS
042:0941467312
120:300000,00
121:43500,00
124:10000,00
125:2800,00
048:6606611-7_AP
198:02012020203015
999:1
```