

# Annual information return on paid dividends Summary section (VSOSVYHT)

## DESCRIPTION OF THE DATA FILE 2016

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## 1 INTRODUCTION

This guidance explains the structure of the required inbound file and the check procedures that follow. For more information, see [Description of e-File](#).

## 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 > Employer Payroll Report and other annual information return forms.

Logging in with a Katso ID and password entitles you to submit if you have the user privileges of the Master User, Parallel Master User, or Annual Information Report Filer. The system checks your privileges on the basis of the Payer's identity code entry (data element 010; pos. 20-32).

## 3 MAKING CORRECTIONS

For more information, see 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 16 June 2016 and continue to be in force until a new version of this specification is released.

Due date of Employer Payroll Report filing is 3 February 2017.

## 5 COMBINED INFORMATION FLOWS

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

- VSOSERIE

## 6 CHANGES ON THE PREVIOUS YEAR

	Data Name	Data element	Description
1.1	10/100	Document type	Removed (see <a href="#">Making Corrections</a> )
	10/082	Deletion	This is a new Data Element.
	12-13/109	Type of Payment	Now refers to pos. 084
	20-32/102	Business ID of the distributing company	Now refers to pos. 010
	15-18/103	Year of payment	Now refers to pos. 058
	86-115/113	Name of contact person	Now refers to pos. 041
	117-129/114	Contact person's telephone	Now refers to pos. 042
	131-144/120	The total amount of dividends to be	Now the format is 'R'.

	145-158/121 159-172/122 173-186/123 187-200/124 201-214/125 215-228/126	distributed for the tax year Total amount withheld during the year of payment The total amount of payable dividends that the shareholders have not cashed by the end of the calendar year The total amount of dividends reported in earlier calendar years for the same tax year The total amount of dividends distributed to nonresidents The total amount of tax withheld at source on the payments made to nonresidents Dividends distributed on shares deposited in Finnish residents' Individual Retirement Accounts under long-term savings contracts.	If Data Element format is 'R', entries must be in decimal format. Decimal separator character: the Comma (,)
	251-285/048	Software application that produced this file	This is a new Data Element.
	287-300/198	Send Date and Time — populated by the service provider	This is a new Data Element.
1.2	50-57/112	Date of commencement of the payment (first date of payment as notified by the distributing company)	Added as a (T) Data Element. Revised text.

## 7 LIST OF THE DATA CONTENT

Descriptions of the column entries:

<b>Position</b>	The place where the data is located; concerns the fixed-length format.
<b>Conditional</b>	<b>P</b> mandatory field <b>V</b> not mandatory field
<b>T</b>	<b>T</b> refers to names and identity codes when making corrections and sending in a file that deletes previous entries (082:D). It is required that the name and ID are exactly the same as in the previous filing. No other information is required in a deletion file except the names and identity codes.
<b>L/T</b>	If there is an asterisk * in the L/T column, it means Tamo will run a check on the user entries. <b>V/P</b> means that the field is not mandatory unless special conditions apply. In conditional fields, data elements, sections, filling in an entry, or the result of a calculation, determine whether some other information is mandatory. <b>#</b> means that you cannot populate the field if the field preceded by a # character is populated. If populating it with a zero is OK, it is mentioned in the Data Element Description text. If there is an <b>L</b> in the L/T column, it means that a formula determining the value is in existence, but Tamo does not run an automated check. If there is an <b>H</b> in the L/T column, it means that a Message is displayed regarding the entry. However, this does not prevent the submittal.

	There may be several of the above comments made in the L/T column if the entries are subject to calculations and automated checks.
<b>Permissible values</b>	This column contains the relevant permissible values, separated by comma.

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	2016
20-32	010	P	T		Business ID of the distributing company	YTUNNUS	
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 (first date of payment as notified by the distributing company)	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	V		Send Date and Time — populated by the service provider	DDMMYY Y HHMMSS
	999	P		Final identifier	N8

## 8 AUTOMATED CHECK PROCESSES

New/Changed	Code	Description of Calc. Rule / Check
M	107 058	Invalid input: The tax year for which dividends are paid (107) must be the same year as or an earlier year than Year of payment (058).  Error message: #1068; Invalid input: The tax year for which dividends are paid (107) must be Year of payment (058) or an earlier year.
	111 112	Invalid input: The date when the corporate decision was made on distribution of dividends (111) must be the same day as or an earlier day than the Date of commencement of the payment (112).  Error message: #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
U	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  
058:2016  
010:1234567-8  
107:2015  
111:28022016  
112:01042016  
110:J  
105:30  
108:01012015-31122015

041:WHITEFIELD THOMAS

042:0941467312

120:300000,00

121:43500,00

124:10000,00

125:2800,00

048:6606611-7\_AP

999:1