

**ANNUAL INFORMATION RETURN  
Itemization of the payments made to  
recipients with limited tax liability i.e.  
to nonresident taxpayers (VSRAERIE)**

**DESCRIPTION OF THE DATA FILE 2016**

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# Version history

Date	Version	Description
12.2.2016	1.0	First release concerning the 2016 taxable year.
30.3.2016/ 7.6.2016	1.1	Added a header and official record number. Text changes in the 2, 3 and 7 sections. Added: 2.1 Software that produced the file – 014 Data element 048 has new length, section 7: AN35 →AN23. Section 8: added the error codes (#XXX) that were missing. Revised example text in the 13 section.
16.6.2016	1.2	The Reserve Space part in 7 section is now used for the 097 data element, the ISIN code of the payment. New checks added to the 8 section.
27.9.2016	1.3	Revised check process in 8 section: Deduction for tax-at-source (321) and Type of Payment (084) have interdependence. The 097 data element, ISIN of the share, in section 7, is now changed into a data element serving identification purposes.

## 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

If you have made payments to nonresidents, you must report them as instructed in this specification, giving itemizations for each beneficiary. The itemizations must also cover other nonwage payments such as dividends, interest and pension benefits.

The information flow is VSRAERIE for reporting any tax-exempt reimbursements and taxable reimbursements paid to nonresidents. You cannot report them within the VSPSKUST information flow.

If payments from to the same beneficiary from the same payer are reported, consisting of wages, tax-exempt reimbursements and taxable reimbursements, produced by different software applications, there is a risk of double reporting. To prevent that, the data element for identification purposes (014) is added to the flow. You must file your information return electronically if you had more than five (5) recipients of payments. However, the requirement to use e-filing does not concern physical persons and estates of deceased physical persons unless they operate a trade, business, or agricultural farms/forestry units.

For more information on the concept of nonresidency, see the official instruction called 'General and limited liability to tax' / Yleinen ja rajoitettu verovelvollisuus, and the 'Taxation at source or progressive tax' guidance. For more information, visit [www. tax. fi](http://www.tax.fi) ([vero.fi](http://vero.fi) >syventävät ohjeet >kansainväliset tilanteet) linkki englanniksi. 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, on the condition that you have the user privileges of the Master User, Parallel Master User, or Annual Information Report Filer. The system checks this on the basis of the Payor's ID entry (data element 010 or pos. 20-32). If an account operator (such

as a bank) is completing the report on the actual filer's behalf, the system checks Account Operator's Business ID (data element 080, pos. 384-396) instead.

## **2.1 Name of the software that produced the file – Data element 014**

This data element (014) is mandatory, for purposes of identification, in the VPSERIE, VPSERIK, VSPSKUST, VSRAERIE and VSPSVYHT annual information flows.

In the future, the entry in 014 must contain the Business ID of the software provider company and two additional control characters. An underscore is required between the Business ID and the control characters. For the Business ID, it is mandatory to follow the exact format. The control characters are intended for the software provider company, so they can identify their software product according to their own needs.

The format of the name of software (014) data element is the following:

Y-TUNNUS\_AN2 ( 12 characters in total)

Example:

The provider of the "AccountingPro" software application has 6606611-7 as its Business ID. The provider not only sells "Accounting Pro" but also another application called "PayrollPro".

The entry in this data element should be:

014: 6606611-7\_AP (Accounting Pro)

014: 6606611-7\_PP (Payroll Pro)

If the software company does not have a Finnish Business ID, the dummy value 0000000-0 is permitted, for example, you can enter: 0000000-0\_U1.

If the software is developed independently by the payer reporting the annual information, enter the Business ID of the payer company in this field. Add control characters as appropriate.

## **3 MAKING CORRECTIONS**

For more information, see Making corrections to e-filed submittals of information returns.

Please note the special requirement regarding this information flow: We recommend that when making corrections, filers use the same information flow, and the same software, as they used for the original submittal.

## **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 for 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 VSRAERIE flow:

- VSPSERIE or VSPSERIK+VSPSKUST
- VSPSVYHT

## 6 CHANGES ON THE PREVIOUS YEAR

	Data Name	Data element	Description
	10/301	Document type	Removed (see Making Corrections)
	10/082	Deletion	This is a new Data Element.
	12-13/316	Type of Payment	Now refers to pos. 084
	12-13/084	Type of Payment	New types of payments added: R2,R5,R6,AM,RM,AE,RE.
	15-18/303	Year of payment	Now refers to pos. 058
	20-32/302	Payor's ID	Now refers to pos. 010
	34/086	Type of beneficiary	This is a new Data Element.
	36-46/312	Beneficiary's Finnish personal ID, Business ID, or date of birth	This information is now divided in two different positions / Data Elements 312 Beneficiary's Finnish personal ID or Business ID 48-58/021 Beneficiary's date of birth
	36-46/312	Beneficiary's Finnish personal ID or Business ID	Now refers to pos. 083
	48-58/021	Beneficiary's date of birth	This is a new Data Element. Note: Because of the new Data Element, some position numbers are changed below.
	343-377/342	Name of country of tax residence.	Removed.
	367-379/326 402-414/317  415-427/318  428-440/319 441-451/320 452-462/321  463-473/322  517-527/323 528-538/324	Pension that has been reclaimed Gross pay base amount for either tax withholding at source or tax withholding Tax withheld at source / amount of withholding Cash wages Fringe benefits Deduction for the Finnish tax at source  Per diems and other allowances Base for insurance premiums for an employee working overseas Collected health insurance premium	Now the format is 'R'.  If Data Element format is 'R', entries must have two decimals. Decimal separator character: the Comma (,)
	428-440/319	Cash wages	Now the Length is 'R10,2'.
	415-427/318	Tax withheld at source / amount of withholding	Now the Length is 'R10,2'. Note: Because of the length change, Data Element 317 has a different position number.
	474-503/305	Name of contact person	Now refers to pos. 041
	504-516/336	Contact person's telephone	Now refers to pos. 042

	616-626/329	Worker-paid pension insurance, unemployment insurance contributions	Added as a new data element
	544-577/325	Bank account number of the actual beneficiary if the type of payment is either S1 or S3	The information is now divided in two different positions / Data Elements. 570-601/094 Bank account number of the beneficiary in IBAN format, Types of Payment S1 and S3. 615-649/096 Other international bank account number format
	579-589/328	BIC code in SEPA, Types of Payment S1 and S3	Changed to position 603-613/Data Element 095
	627-661/048	Software application that produced this file	Added as a new data element
	662-675/198	Send Date and Time — populated by the service provider	Added as a new data element
1.1	627-649/048	Software application that produced the file	Length is now only 23 characters. This Data Element is now voluntary.
	650-661/014	Name of the software application that produced the file	This is a new Data Element, for purposes of identification (T). Format Y-TUNNUS_AN2 (12 characters).
1.2	342-366/097	ISIN or name of the payment	This is a new Data Element. The reserve space from the position is now removed.
1.3	342-366/097	ISIN or name of the payment	Changed to an identification element (T).

## 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>P/V</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. <b>V/P</b> means that the field is not mandatory unless special conditions apply. In conditional sections, filling in the field, 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.

	<p>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.</p> <p>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.</p> <p>There may be several of the above comments made in the L/T column if the entries are subject to calculations and automated checks.</p>
<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	VSRAERIE
10	082	V			Deletion	A1	D
12-13	084	P	T	*	Type of Payment	AN2	A1,A2,A3, A4,A5,A6, A7,A8,A9, AR,AS,AD, B1,B2,B3, B4,B5,B7, B8,B9,B0, C2,C3,C4, C5,C7,D1, D2, E1,E2, E3,E4,E5, E6, P4,P5,P6, P7, S1,S2, S3,S4, R2,R5,R6, AM,RM, AE,RE
15-18	058	P	T		Year of payment This is the calendar year when the money was paid or when dividends/profit surplus were ready for cash payment to the beneficiary	VVVV	2016
20-32	010	P	T		Payor's ID	ALITP    HETU	
34	086	P			Type of beneficiary 1=corporate entity 2=beneficiary with a Finnish personal identity code 3=no Finnish personal identity code	+N1	1,2,3
36-46	083	V	T	* V/P	Beneficiary's personal identity code or Business ID	YTUNNUS    HETU	
48-58	021	V	T	* V/P	Beneficiary's date of birth	SYNTAIKA2	
60-129	307	P	T		Beneficiary's last name, or full business name of a corporate entity	AN70	
131-200	308	V	T		Beneficiary's first names	AN70	
202-271	309	P			Street address in the country of tax residence	AN70	
273-281	310	V			Postal code in the country of tax residence	AN9	
283-317	311	P			City/district in the country of tax residence	AN35	
319-338	313	V	T		Personal ID or business ID (TIN) issued in the country of tax residence For more information, see section 11.	AN20	
340-341	341	P	T	*	Country code of the country of tax residence, ISO3166 For more information, see section 12.	MAA TUNNUS	
342-366	097	V	T	* V/P	ISIN or name of the payment	AN25	
367-379	326	V			Pension that has been reclaimed	R10,2	
380-382	327	V		* V/P	Quantity of days worked	N3	

384-396	080	V	T		Account operator's Business ID	YTUNNUS	
402-414	317	P			Gross pay base amount for either tax withholding at source or tax withholding	R10,2	
415-427	318	V			Tax withheld at source / amount of withholding	R10,2	
428-440	319	V			Cash wages	R10,2	
441-451	320	V			Fringe benefits	R8,2	
452-462	321	V			Deduction for the Finnish tax at source	R8,2	
463-473	322	V			Per diems and other allowances	R8,2	
474-503	041	V			Name of contact person	AN30	
504-516	042	V			Contact person's telephone	AN13	
517-527	323	V			Base for insurance premiums for an employee working overseas	R8,2	
528-538	324	V			Collected health insurance premium	R8,2	
539-569	094	V		*	Bank account number of the actual beneficiary if the Type of Payment is either S1 or S3	IBAN	
				V/P			
570-580	095	V		*	The bank's BIC code in the SEPA if the Type of Payment is either S1 or S3	BIC	
				V/P			
581-615	096	V		*	Other international bank account number format	AN35	
				V/P			
616-626	329	V			Worker-paid pension insurance, unemployment insurance contributions	R8,2	
627-649	048	V			Software application that produced the file	AN23	
650-661	014	P	T		Name of the software that produced the file	Y-TUNNUS_AN2	
662-675	198	V			Send Date and Time — populated by the service provider	DDMMYYYY HHMMSS	
	999	P			Final identifier	N8	

## 8 AUTOMATED CHECK PROCESSES

New/ Changed	Code	Description of Calc. Rule / Check
	084 083	Beneficiary's Finnish personal identity code (083) is mandatory for A7-A9, AR, R2, R5, R6, RM, RE, B1-B0 and P4-P7 Types of Payment. You can only give a Business ID when the Type of Payment is A4, C2-C5, D1, E1-E5 or S1-S4.  #385; Beneficiary's Finnish personal identity code (083) is mandatory for A7-A9, AR, R2, R5, R6, RM, RE, B1-B0 ja P4-P7. You can only give a Business ID when the Type of Payment is A4, C2-C5, D1, E1-E5 or S1-S4.
	084 327	For A9 Payment Type, the Quantity of days worked (327) is a mandatory field that must be populated with a non-zero value.  #319; For A9 Payment Type, the Quantity of days worked (327) is a mandatory field that must be populated with a non-zero value.
	084 094 096	For S1 and S3 Types of Payment, the Beneficiary's bank account number in IBAN format (094) or Other international bank account number format (096) is a mandatory field.  #1082; For S1 and S3 Types of Payment, the Beneficiary's bank account

		number in IBAN format (094) or Other international bank account number format (096) is a mandatory field.
	094 095	If Beneficiary's bank account number in IBAN (094) is populated, also populate BIC code (095).  #1112; If Beneficiary's bank account number in IBAN (094) is populated, also populate BIC code (095).
M	084 321	The only Types of Payment that qualify for the deduction for tax-at-source (321) are A1, A2, A4, A9, AS, AM, AE och D1  #794; The only Types of Payment that qualify for the deduction for tax-at-source (321) are A1, A2, A4, A9, AS, AM, AE och D1
	341 084	The value of Country Code (341) can be XX only if the value of Type of Payment (084) is E3.  #969; The value of Country Code (341) can be XX only if the value of Type of Payment (084) is E3.
	080 097	Only the Account Operator (080) is able to give the ISIN or name of the payment (097).  #1133; The Account Operator (080) must give the ISIN or name of the payment (097).
	080 097	If ISIN or name of the payment (097) is populated, also populate Account Operator (080).  #1134; If ISIN or name of the payment (097) is populated, also populate Account Operator (080).

## 9 MESSAGES

New/ Chan ged	Code	Description of the message
	083 086 313	Populate the 083 Data Element with the Beneficiary's Finnish personal identity code, or the 313 Data Element with Personal ID, Business identity code or TIN code for taxpayer identification, issued in the country of residence, if Type of beneficiary (086) = 1.  #1084; Populate the 083 Data Element with the Beneficiary's Finnish personal identity code, or the 313 Data Element with Personal ID, Business identity code or TIN code for taxpayer identification, issued in the country of residence, if Type of beneficiary (086) = 1.
	083 086	Populate the 083 Data Element with the Beneficiary's Finnish personal identity code if Type of beneficiary (086) = 2.  #1085; Populate the 083 Data Element with the Beneficiary's Finnish personal identity code if Type of beneficiary (086) = 2.
	086 021	Populate the 021 Data Element with the Beneficiary's date of birth if Type of beneficiary (086) = 3.  #1086; Populate the 021 Data Element with the Beneficiary's date of birth if Type of beneficiary (086) = 3
	086 308	Populate Beneficiary's first names (308) if the beneficiary is a natural person (086=2 or 086=3)

		#1087; Populate Beneficiary's first names (308) if the beneficiary is a natural person (086=2 or 086=3)
	341 084	The value of Country Code (341) can be FI only if the value of Type of Payment (084) is A7.  #1088; The value of Country Code (341) can be FI only if the value of Type of Payment (084) is A7.

## 10 DESCRIPTIONS OF THE TYPES OF PAYMENT

**A1** Wages (not reportable as AS Type of Payment) from other payors than public corporations; and the share in the yield of an employees' fund.

**A2** Wages from a public corporation

**A3** Royalties, e.g. for copyright.

**A4** Nonwage compensation (if paid to other than physical persons, do not report it unless you have withheld tax at source on it).

**A5** Compensation for the personal endeavours of a performing artist (taxable at the 15%-rate or if a tax card has been issued to the artist, taxable at a lower rate as appropriate).

**A6** Compensation for the personal endeavours of a sportsman or athlete (taxable at the 15%-rate or if a tax card has been issued, taxable at a lower rate as appropriate).

**A7** Wages (at least €5,800 per month) paid to a 'key employee' from overseas (as provided in Act no 1551/1995).

**A8** Wages paid by a foreign subsidiary to a nonresident employee working in a foreign country but carrying Finnish insurance.

**A9** Wages paid to a foreign leased employee, if duration of stay in Finland is shorter than 6 months (employers with no permanent establishment in Finland).

**AR** Wages paid to a nonresident but subject to tax withholding (from other than a public corporation/entity)

**AS** Employee stock option and stock grant based on work performed in Finland.

**AD** Director's contract fee (relating to Board membership or membership in a similar administrative organ of a corporation).

**B1** Employment pension paid by public bodies (not from business activity)

**B2** Other payments based on social-security legislation (such as employment pension, farm closure pension or accident indemnity pension).

**B3** Other than employment pension, paid by Kela or by Finnish State Treasury.

**B4** Contract-based pension deemed as earned income (including voluntary retirement pension contracts signed either by the beneficiary or by the employer)

**B5** Pensions paid by public bodies, derived from business activity.

**B7** Other pension type than referred to above in B1-B5 and B8 below. (e.g. motor accident insurance contract, other risk insurance contract)

**B8** Contract-based pension deemed as capital income (including voluntary retirement pension contracts signed by the beneficiary).

**B9** Pensions based on voluntary retirement pension insurance contracts, raised by 20 percent (write the original amount without the 20-percent increase)

**B0** Pensions based on voluntary retirement pension insurance contracts, raised by 50 percent (write the original amount without the 20-percent increase)

**C2** Interest on deposits (other than S Type of Payment)

**C3** Interest on bonds and debentures or a paid aftermarket bonus (other than S Type of Payment).

**C4** Annual investment-fund profits (other than S Type of Payment).

**C5** Other interest amounts (other than S Type of Payment)

**C7** Interest on assets saved under a long-term savings agreement.

**D1** Other paid amounts such as scholarships, and benefits or a settlement from a life insurance policy etc.

**D2** Other types of yields on assets saved under a long-term savings agreement.

**E1** Dividends of direct-investment character within the meaning of the Parent-Subsidiary Directive or a tax treaty.

**E2** Other dividends, if the underlying shares are nominee-registered, but management is offered to the account holder as a service.

**E3** Other dividends if the underlying shares are nominee-registered. (If source taxes on the dividends have been refunded, report the dividends as E5 instead of E3.)

**E4** Dividends other than the previous Types of Payment, profit surplus paid by a cooperative society

**E5** Payment of dividends to final beneficiaries if the withheld tax has been refunded by the payor (Use E5 instead of E3 if a refund of tax at source took place. Only report the remaining amount of tax, which remains after the refund.)

**E6** Dividends on assets saved under a long-term savings agreement.

**P4** Payments derived from long-term savings contracts, deemed as earned income

**P5** Payments derived from long-term savings contracts, deemed as capital income

**P6** Payments derived from long-term savings contracts, taxable as 20% higher, and as capital income.

**P7** Payments derived from long-term savings contracts, taxable as 20% higher, and as capital income.

**S1** Full amount of the interest or payments under the Savings Directive.

**S2** Same as S4, but the beneficiary is a 'paying agent'.

**S3** Full amount of the proceeds or interest from sale, redemption or refund under the Savings Directive.

**S4** Same as S4, but the beneficiary is a 'paying agent'.

**R2** Wages paid by a public corporation to a nonresident, taxed by withholding (A2 is with taxation at source)

**R5** Compensation, taxed by withholding, for the personal endeavours of a performing artist (**A5 is with taxation at source**)

**R6** Compensation, taxed by withholding, for the personal endeavours of a sportsman or athlete (**A6 is with taxation at source**)

**AM** Seafarer's income (**new, subject to taxation at source**, was previously A1 Type of Payment)

**RM** Seafarer's income, taxed by withholding (**new, subject to taxation at source**, was previously AR Type of Payment)

**AE** Social benefit (such as study grant, unemployment allowance) (**new, subject to taxation at source**, was previously D1)

**RE** Social benefit paid to a nonresident, taxed by withholding (**new**)

## 11 CHECKING FOREIGN TIN NUMBERS

The online checking service TIN on Europa is free of charge; it offers a way to check the format of a foreign identity code (personal ID codes etc.). It does not give confirmation of any individual beneficiary's identity, or of the actual existence of the code entered in the country of issue.

The website is multi-lingual with 22 language options. There is additional information of the encoding practices in different countries.

To visit TIN on Europa, click

[http://ec.europa.eu/taxation\\_customs/taxation/tax\\_cooperation/mutual\\_assistance/tin/index\\_en.htm](http://ec.europa.eu/taxation_customs/taxation/tax_cooperation/mutual_assistance/tin/index_en.htm)

and to access the enquiries directly, click

[http://ec.europa.eu/taxation\\_customs/tin/tinRequest.html](http://ec.europa.eu/taxation_customs/tin/tinRequest.html)

## 12 LIST OF COUNTRY CODES

For the tax treaties that Finland has signed with other countries, see [www. tax.fi](http://www.tax.fi).

For all country codes of the ISO 3166 standard, visit:

[http://www.iso.org/iso/home/standards/country\\_codes/country\\_names\\_and\\_code\\_elements.htm](http://www.iso.org/iso/home/standards/country_codes/country_names_and_code_elements.htm)

[http://www.iso.org/iso/home/standards/country\\_codes/country\\_names\\_and\\_code\\_elements.htm](http://www.iso.org/iso/home/standards/country_codes/country_names_and_code_elements.htm);

## 13 EXAMPLE

This example is a filing created by the Accounting Pro software application, an itemization of payments made to nonresidents, filing code VSRAERIE. Type of Payment is A1 (084) and the Year of payment is 2016 (058), with employer's Business ID 1234567-9 (010), beneficiary's personal identity code 131052-000T (083), last name (307) Schwertfeger, street address in the country of tax residence (309) Centralgatan 1, beneficiary's town, city or area and Country Code ISO3166 (341) is SE and the Amount being the base of taxation at source or the base of withholding (317) is 3,170 euros and 00 cents. The person to contact is Nina Brummer (041), and phone number 09123456 (042). This itemization is number 1, which is also the value of the final identifier (999) on the last line.

### **000:VSRAERIE**

084:A1

058:2016

010:1234567-9

083:131052-000T

085:2

307:Schwertfeger

308:Herbert

309:Centralgatan 1

311:Stockholm

317:3170,00

341:SE

041:Nina Brummer

042:09123456

048:Accounting Pro 1.2

014:6606611-7\_AP

999:1