

Authorised Intermediary's annual information return

Technical guidance

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VERSION HISTORY

Version	Date	Contents and notes
1.0	20.7.2020	First English version published

1 TECHNICAL GUIDANCE FOR AN AUTHORISED INTERMEDIARY'S ANNUAL REPORTING

The Authorised Intermediary's annual information return is used to submit the data specified in Section 15 e of the Act on Assessment Procedure (Verotusmenettelylaki 1558/1995). The customer uses the schema version that is in use at that particular time. In the Ilmoitin.fi service, only one schema per data flow is in use. On this return, the Authorised Intermediary (later also AI) reports the identity information of non-resident dividend beneficiaries that the AI has taken responsibility for, and the dividend information they have forwarded to another AI. In addition, the AI uses this return if they have not forwarded any dividends mentioned above during the year in question, and therefore submit a 'nil' return.

The AI Intermediary's annual information return is based on the OECD TRACE XML Schema and on the [TRACE XML Schema and User Guide](#). This guidance describes, from a technical perspective, how the AI submits information to the Tax Administration on the annual information return. Instructions on how the payor, i.e. a listed company, files an annual information return on dividends paid out to a non-resident taxpayer, is provided in a separate guidance document.

Appended to the guidance are XML schema validations and XML example documents that fulfil the Tax Administration's Mandatory/Optional (M/O) requirements.

This guidance must be followed in all such annual information returns concerning dividends paid out to non-resident taxpayers that are filed after 1 January 2021. The Tax Administration's filing instructions must be followed. The obligations of AIs are discussed in greater detail in the guidance [Authorised Intermediary's liabilities and responsibilities](#), and the investigation and identification of dividend beneficiary are discussed in the guidance 'The contents, period of validity and verifying the reliability of the Investor Self-Declaration' (to be published in autumn 2020).

The structures, elements and Ilmoitin.fi check processes according to this guidance are valid in the Ilmoitin.fi test environment (<https://testi.ilmoitin.fi/>) as of 11 November 2020, and in the production environment (www.ilmoitin.fi) as of 24 November 2020.

1.1 How to read the document

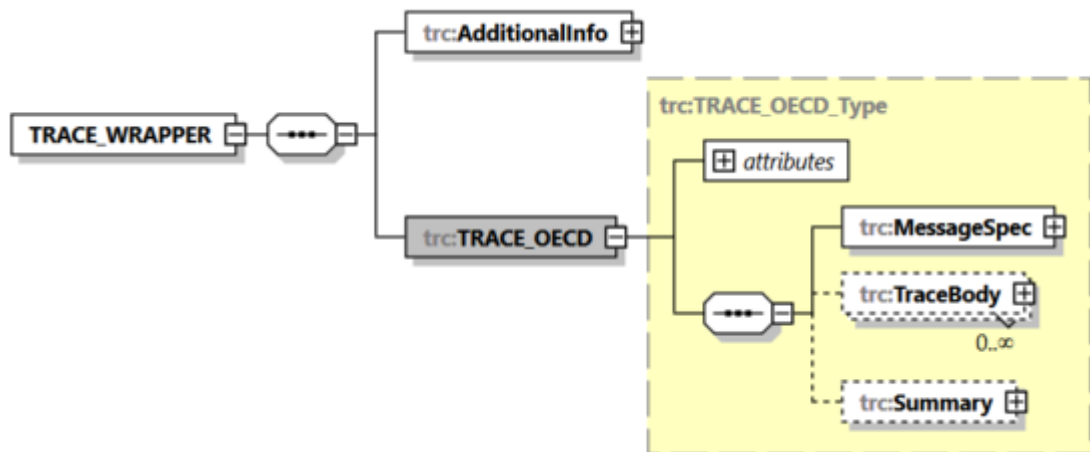
The primary audience of this document consists of parties providing the AI's annual information returns.

Changes from the previous version are indicated by a line on the right of the page.

At the bottom right of the element,

- 0...∞ means that the element may be repeated 0–n times, and
- 1...∞ means that the element may be repeated 1–n times.

Elements framed with a solid frame are required elements that must be included in the return. Elements framed with a dotted line are optional. However, some of the data elements indicated as optional in the schema are in fact required elements in Finland, and their presence and content will be checked by the Ilmoitin.fi service. No information is given, nor would given information be considered, in elements marked as "not in use".



2 ILMOITIN.FI SERVICE

The AI's annual information returns may be submitted electronically only through the Ilmoitin.fi service. The service can be used on a browser as well as through a Web-Services interface. Both test and production environments are available. The browser test environment can be found at <https://testi.ilmoitin.fi/>. The production environment can be found at www.ilmoitin.fi. If you need an address for a WebServices interface, send an e-mail to tamo.tk@vero.fi.

For submittal of records, e-identification is required. For the method of identification required by the data flow, and for information about the point of the data flow where the authorisation is checked, click [here](#).

2.1 Technical requirements for the data file

The maximum file size for the return is 500 MB. If the file is larger than 500 MB, you must divide it into multiple files, each smaller than 500 MB. If you submit the annual information in multiple files, i.e. file several returns, each return must have a unique MessageRefId. In this case, consecutive numbering of MessageRefIds and DocRefIds is recommended.

The encoding method to be used in the annual information return is UTF-8. For compatibility reasons, UTF-8 encoded characters of the ISO8859-1 character set must be used. What this means in practice is that letters of the Cyrillic alphabet, for example, are not recommended. The file may not contain the Byte Order Mark (BOM).

Special characters (especially & and <) included in the annual return data must be converted in accordance with the table below.

Char-acter	Description	Presentation entity
&	ampersand	& conversion required
<	less than	< conversion required

Table 1. Special characters in data

The following table contains further restrictions on the characters used in the document.

Char-acter	Description	Presentation entity
>	greater than	> conversion not required but considered good practice
'	apostrophe	' conversion not required but considered good practice
”	quotation mark	" conversion not required but considered good practice
--	double hyphen	Does not exist, the character may not appear in XML reports
/*	slash asterisk	Does not exist, the character may not appear in XML reports
&#	ampersand hash	Does not exist, the character may not appear in XML reports

Table 2. Further restrictions on special characters

3 FILING A RETURN

According to the Finnish Tax Administration's decision on the general requirement to report information, the AI's annual information return is submitted annually by the end of January for the previous calendar year. For the first year of payment (2021), the annual information return can be submitted from 1 January 2022 onwards. For the following years, you can submit annual information returns during the year of payment as of 1 March. For example, an annual return for 2022 can be submitted as of 1 March 2022.

4 FILING A NIL RETURN

If the AI has not paid any reportable dividends during the year in question, the obligation to provide information is met by filing a 'nil return'.

A nil return is filed by submitting the annual return data and the AI's identifying information and contact information in the MessageSpec structure, and the value TRACE703 in the MessageTypeIndic element.

The AI's identifying information is also submitted in the Tracebody structure (AI structure). No summary is given in such a situation.

If the return is a nil return, Ilmoitin.fi will run a check process to make sure that the file does not contain a Payment structure. An example of a nil return is provided in the Nollailmoitus.xml file at the end of this document.

5 CORRECTION PROCEDURES

Corrections are always submitted by the use of a schema that is valid at the time of correction. The AI's original annual information return and corrected annual information return must be filed through the same channel.

Annual information returns can be corrected such that one return at a time is corrected and the corrections are assigned to individual structural elements of the annual return. Each 'independent' structural element (AI, CI, GroupAI, GroupAICI, Summary) has a unique DocRefId and DocTypeIndic, and a CorrDocRefId for corrections.

How to use the values of the DocTypeIndic element on the correction return:

- OECD0: Used only in the AI and/or CI structure

- in the AI structure, when data is reported in the CI or ReportAccHold structure and when AI data has been reported earlier and remains unchanged
- in the CI structure, when data is reported in the ReportAccHold structure and when CI data has been reported earlier and remains unchanged
- OECD1: Used always to report new data that has not been submitted previously or that has been deleted
- OECD2: Used to correct previously submitted data
- OECD3: Used to delete previously submitted data

A correction return may contain either new data (DocTypeIndic=OECD1) or corrections and deletions (OECD2 and OECD3).

6 STRUCTURE OF THE XML SCHEMA

This chapter describes the structures of the OECD TRACE Schema User Guide that require further explanation, and such check processes run by the Ilmoitin.fi service that are not included in the XML schema.

The namespace used in the schema must be 'TRC'.

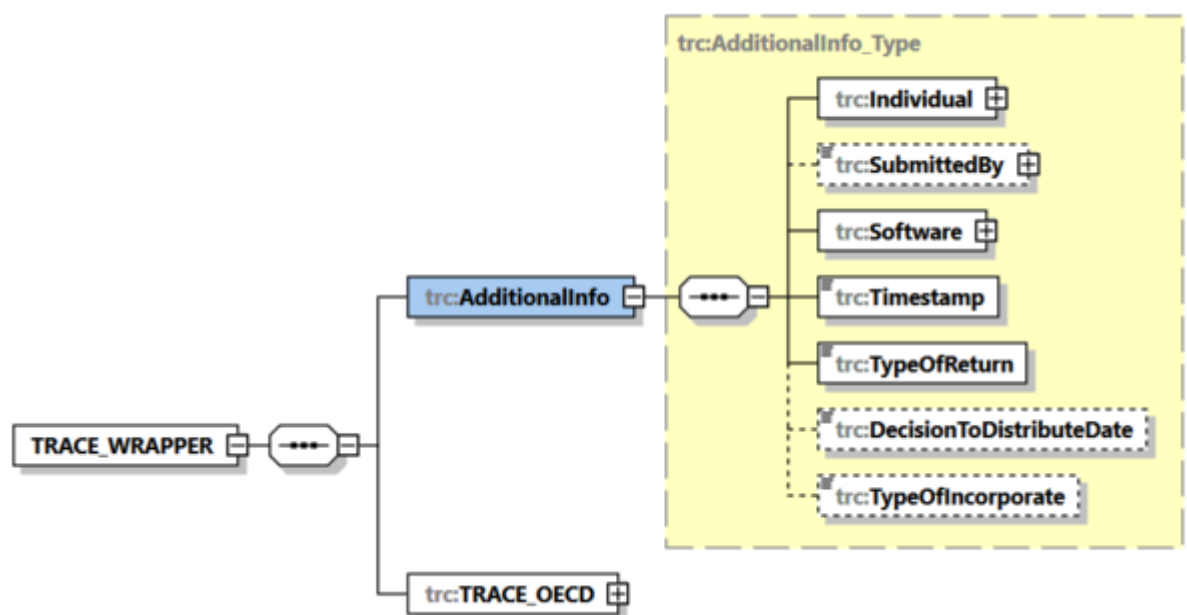
A more detailed description is available at: <http://www.oecd.org/tax/exchange-of-tax-information/trace-xml-schema-user-guide.pdf>.

6.1 TRACE_WRAPPER

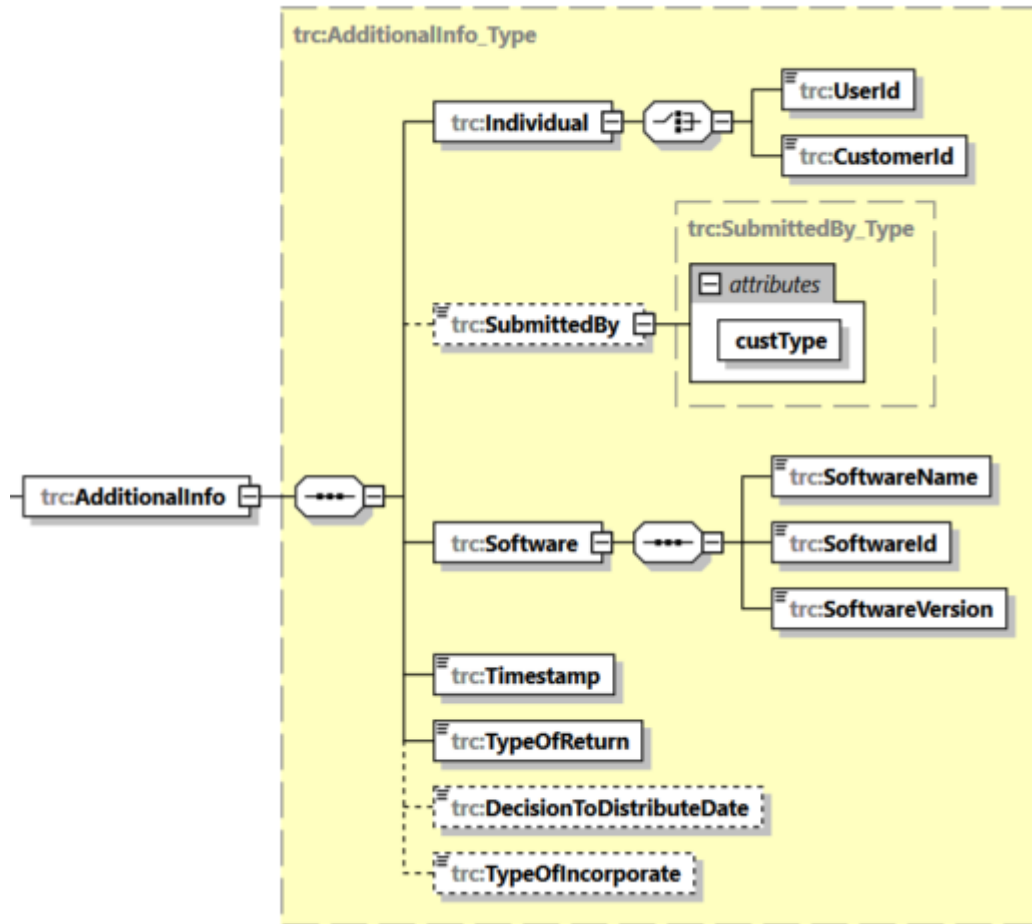
Trace_wrapper is a national exception used in Finland. It is not included in the OECD Trace schema.

Trace_wrapper is for reporting additional information about the sender (UserId), the software generating the return (Software) and the filer (CustomerId).

Trace_wrapper data is used in the monitoring of return reception and related error situations.



6.1.1 AdditionalInfo



Element	Attribute	Input Type	M/O
Individual			M

- Attribute identifying the sender
- Either UserId or CustomerId must be submitted

Element	Attribute	Input Type	M/O
UserId		string	O

- o The element is for reporting the identification certificate holder's Finnish Business ID or potential other foreign identifier

Element	Attribute	Input Type	M/O
CustomerId		string	O

- o The element is for the sender's Finnish Business ID, personal ID, UID etc.

Element	Attribute	Tyyppi	M/O
SubmittedBy	custType	string	O

- Not in use
- custType:
 - o WRP201 = Account operator
 - o WRP202 = Central securities depository (CSD)
 - o WRP203 = Other

Element	Attribute	Input Type	M/O
Software			M

- Identifying information about the software that generated the return

Element	Attribute	Input Type	M/O
M		string	M

- The element is for the name of the software that generated the return

Element	Attribute	Input Type	M/O
SoftwareId		string	M

- The element is for the identifier of the software that generated the return

Element	Attribute	Input Type	M/O
SoftwareVersion		string	M

- The element is for the software version that generated the return

Element	Attribute	Input Type	M/O
Timestamp		datetime	M

- Time stamp added by the Ilmoitin.fi service when a return is submitted through the service

Element	Attribute	Input Type	M/O
TypeOfReturn		TypeOfReturn_EnumType	M

- The element is for the type of return/type of filer
- Values
 - WRP101 = AI's annual information return
 - Returns according to this guidance always concern WRP101

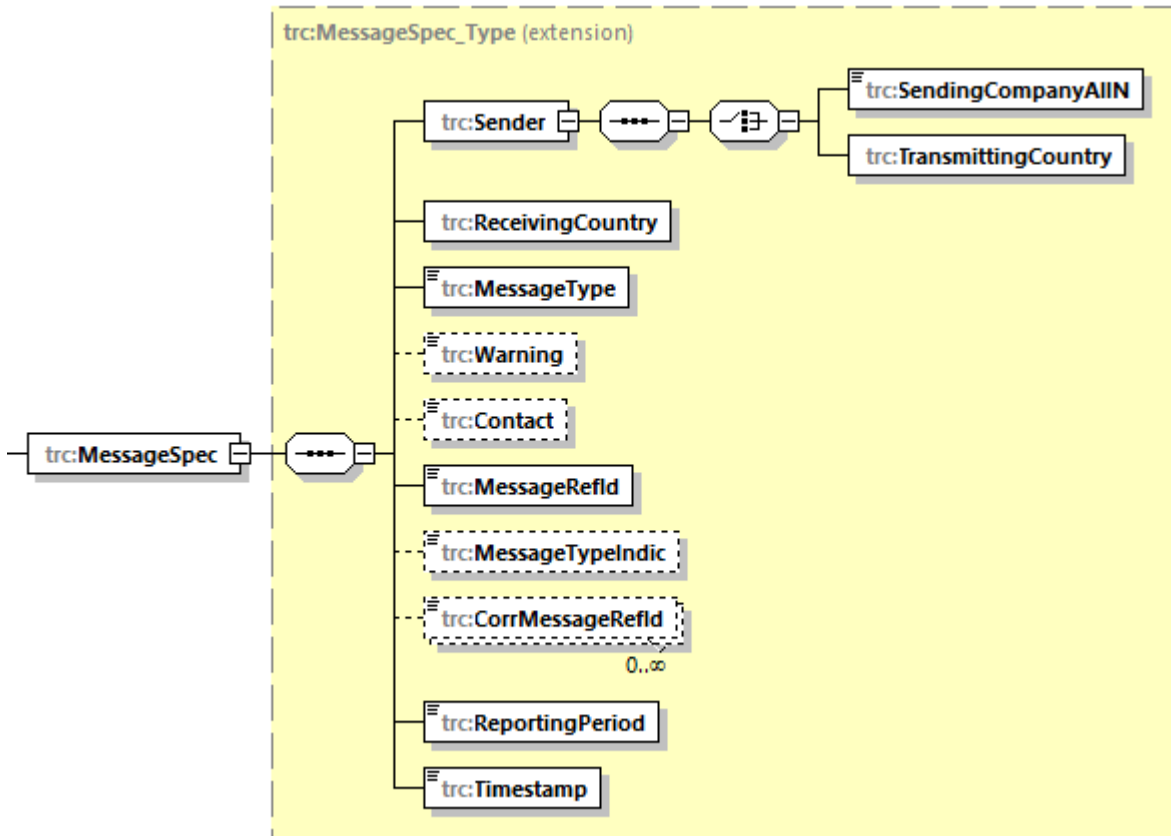
Element	Attribute	Tyyppi	M/O
DecisionToDistributeDate		TypeOfReturn_EnumType	○

- Not in use

Element	Attribute	Tyyppi	M/O
TypeOfInCorporation		TypeOfReturn_EnumType	○

- Not in use

6.2 MessageSpec



Element	Attribute	Input Type	M/O
Sender		MessageSpec_Type	MP

The element is for information on the AI:

- In Finland, only SendingCompanyAIIN is reported

Element	Attribute	Input Type	M/O
SendingCompanyAIIN		String	M

- AI's Finnish Business ID
- Ilmoitin.fi checks the format of the Finnish Business ID
- Ilmoitin.fi notifies if the intermediary is not in the Register of Authorised Intermediaries

Element	Attribute	Input Type	M/O
TransmittingCountry		iso:CountryCode_Type	O

- Not in use in Finland

Element	Attribute	Input Type	M/O
ReceivingCountry		iso:CountryCode_Type	M

- Country receiving the return
- 2-character country code (ISO-3166-1 Alpha 2 standard)
- In the AI's annual information return, this is always 'FI' (Finland)

Element	Attribute	Input Type	M/O
MessageType		sfa:MessageType_EnumType	M

- Type of annual information return
- In the AI's annual information return, this is always 'TRACE'

Element	Attribute	Input Type	M/O
Warning		String	

- Not in use

Element	Attribute	Input Type	M/O
Contact		string 5.000	M

- Contact person giving further information on the return: first and last name, phone number, e-mail address and/or group e-mail address.
 - o Submit the phone number in the international format, including prefixes.
 - o Separate the name, phone number and e-mail address with commas (,).
 - o If you want to submit multiple contact persons or multiple items of the same type of contact information, separate them with semi-colons (;). Example: Ilmoittaja Ilmo, +358912345678, ilmoittaja.ilmo@domain.com; ryhmäilmoittaja.ilmo@domain.com
- The Ilmoitin.fi service checks that the telephone number is in the international format.

Element	Attribute	Input Type	M/O
MessageRefID		String	M

- Unique identifier for the AI's annual information return, created by the AI
- Required information
- The AI must make sure that they do not send the AI's annual information returns with a MessageRefID that has been used previously
- The AI's software generates an identifier based on the following data: Return type (WRP101), AI's Finnish Business ID, payment year, and a consecutive number. Example:
 - o Original annual information return WRP101-6606611-7-2021-1
 - o Notification, if the Finnish Business ID in the MessageRefID is not the same as the Finnish Business ID given in the SendingCompanyIN element.
- Ilmoitin.fi checks that the format is correct, return type – Finnish Business ID – year – consecutive number
- Ilmoitin.fi runs a check process and issues an error message if the return submitted has an identifier that has been used in a previous AI's annual information return.

Element	Attribute	Input Type	M/O
MessageTypeIndic		TrcMessageTypeIndic_EnumType	M

- The element indicates the type of return
 - o TRACE701 – new return
 - o TRACE702 – correction or deletion return, when correcting or deleting previously submitted information in certain structural elements
 - o TRACE703 – 'nil return', when there are no dividends to report for the year in question
 - In such cases, the annual information return data is submitted in the MessageSpec structure, and the AI's identifying information is submitted in the AI element
 - When TRACE703 is given, Ilmoitin.fi checks that there are no Payment or Summary structures in the return
 - o TRACE704 – deletion return, when a previously submitted return is deleted in full
 - A deletion return for the previous year can be submitted by the end of February
 - e.g. an annual information return for 2021 can be deleted until 28 February 2022
 - Ilmoitin.fi checks if a deletion return is submitted after 28 February.
 - If it is necessary to give a deletion return after the aforementioned date, contact the Tax Administration to agree upon the procedure

Element	Attribute	Input Type	M/O
CorrMessageRefID		String	M/O

- MessageRefId of the return to be corrected or deleted
 - o e.g. WRP101-6606611-7-2021-1
- CorrMessageRefId must be reported only when correcting or deleting previously reported information (TRACE702 or TRACE 704).

- Ilmoitin.fi checks that CorrMessageRefId has been reported only if MessageTypeIndic is TRACE702 or TRACE704
- A correction or deletion return may refer to only one previous return (one MessageRefId)
- Ilmoitin.fi checks that the format is correct, Finnish Business ID – year – consecutive number
- Ilmoitin.fi checks that the original return specified by the MessageRefID of the correction or deletion return is found

Element	Attribute	Input Type	M/O
ReportingPeriod		Date	M

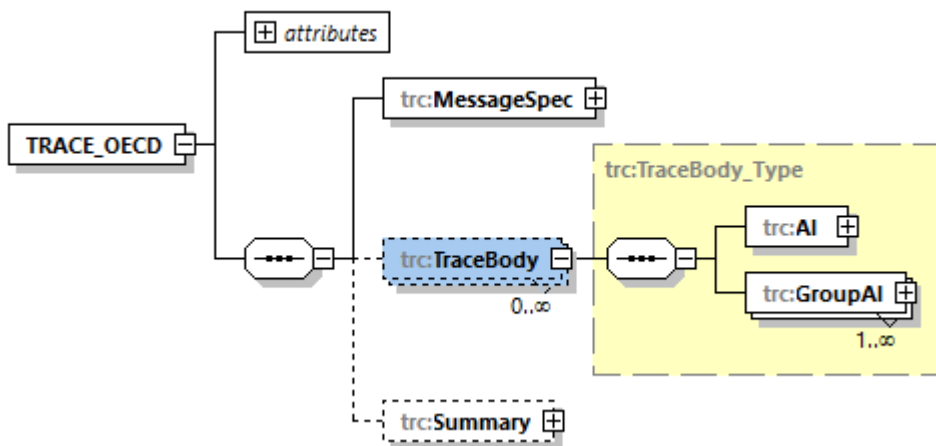
- Calendar year during which the dividend was paid
- Required information
- Last day of the reported calendar year in the format YYYY-12-31; for example, dividends paid in 2021 are reported in the format 2021-12-31
- The AI must see to it that the annual information return is filed for the right year and that a valid schema is used
- Ilmoitin.fi notifies, if an earlier payment year's data is filed or if a return is filed during the payment year
 - returns for the payment year can be checked and submitted in the Ilmoitin.fi service from 1 March of the payment year onwards.

Element	Attribute	Input Type	M/O
Timestamp		dateTime	M

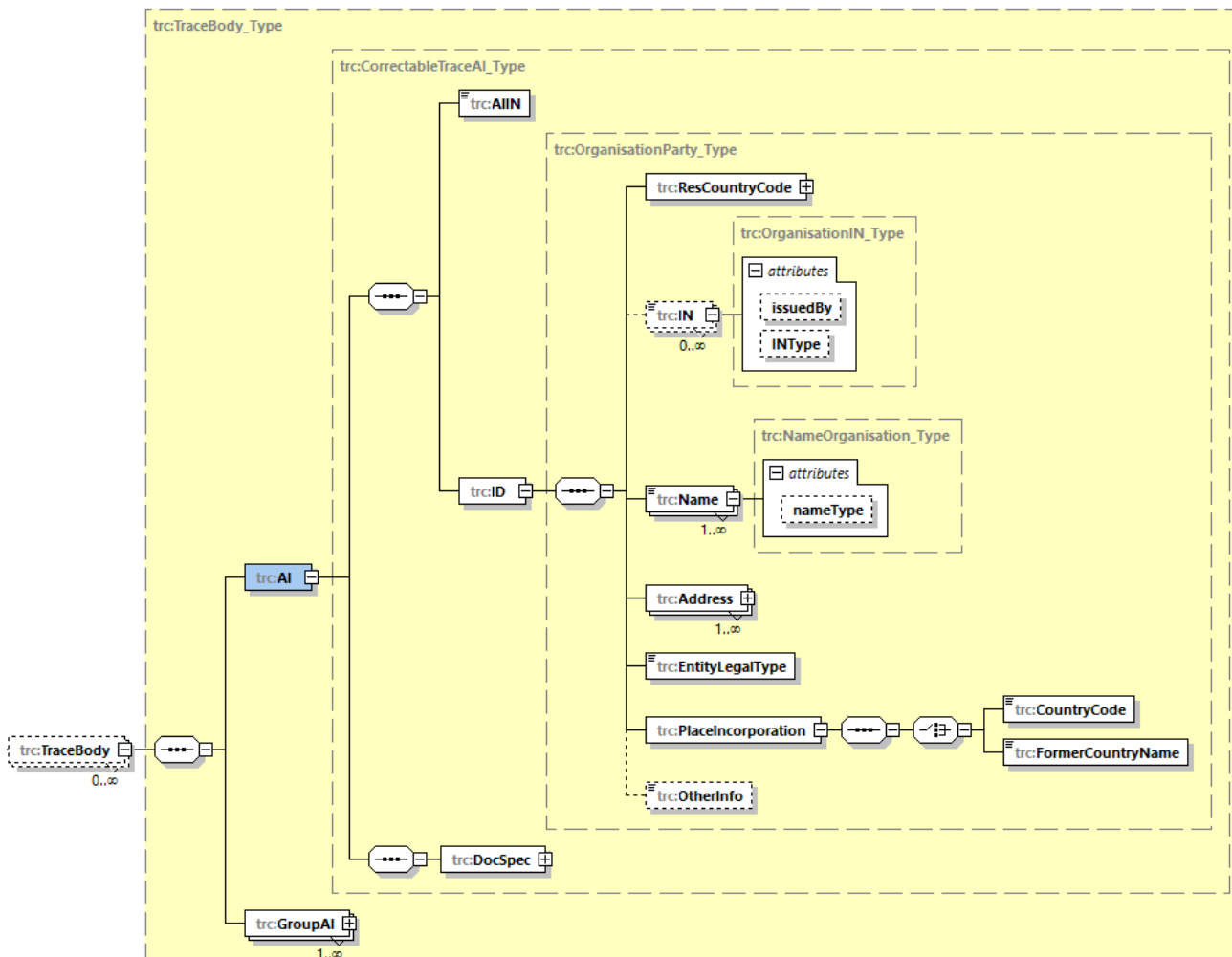
- Sender adds the creation time for the annual information return with the accuracy of milliseconds. Example: 2020-01-17T09:30:45.123

6.3 TRACE Body

Contrary to the schema, in Finland the AI's annual information return can contain only one TraceBody.



6.3.1 AI



Element	Attribute	Input Type	M/O
AI		CorrectableTraceAI_Type	M

- The structure is for reporting the identifying information of the AI filing the AI's annual information return

Element	Attribute	Input Type	M/O
AIIN		String	M

- The element is for the AI's Finnish Business ID

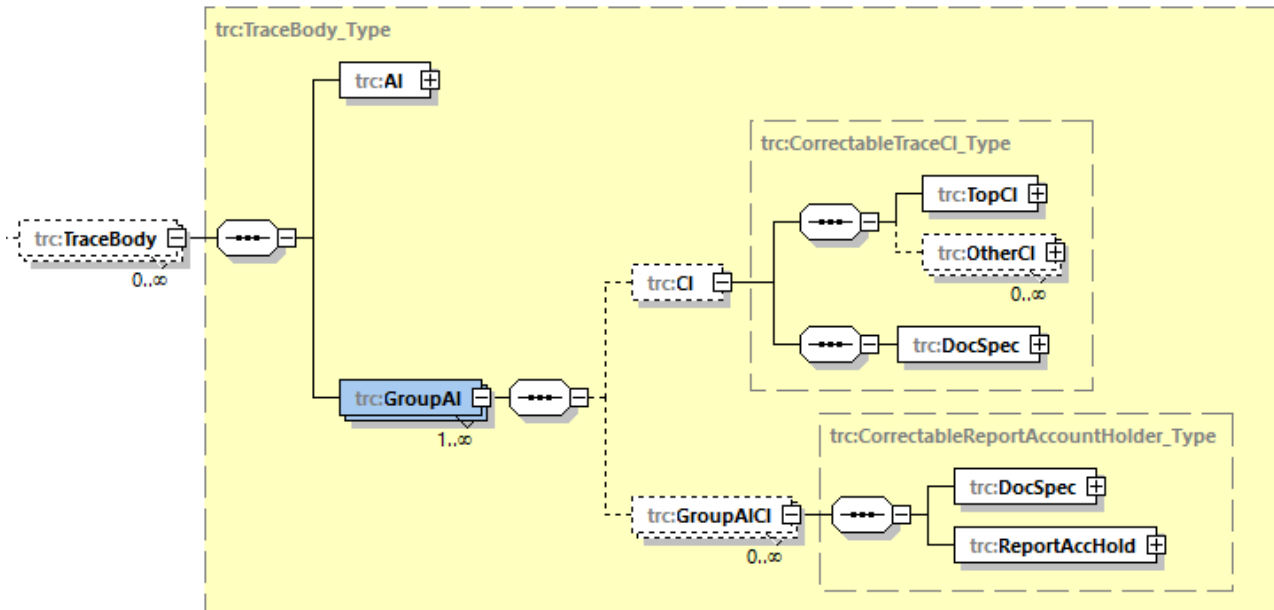
Element	Attribute	Input Type	M/O
ID		OrganisationParty_Type	M

- The element is for the AI's information:
- For content, see section [6.3.6 OrganisationParty_Type](#) structures

Element	Attribute	Input Type	M/O
DocSpec		DocSpec_Type	M

- The element is for the identifying information of the AI record
- For content, see section [6.3.7 DocSpec structure](#)

6.3.2 GroupAI



Element	Attribute	Input Type	M/O
GroupAI			M

- This structure is for reporting the
 - o AI's direct customers, i.e. identity information on dividend beneficiaries that the Intermediary has taken responsibility for (Investor)
 - o Contractual Intermediaries (CI), and their customers i.e. identity information on dividend beneficiaries for whose information the AI has taken responsibility for (CI and Investor)
 - information on CI closest to the Investor must be given (TopCI)
 - information on the other CIs in the custody chain are given if known to the AI (OtherCI)
 - o other AIs and dividends transferred to them (OtherAI)
 - only information on the AI next in the chain, who is closer to the dividend beneficiary and to whom the dividend were transferred, is given – including the AI's information, dividend amounts transferred and tax at source withheld
- The GroupAI element is repeated as many times as there are chains of Intermediaries

6.3.2.1 CI

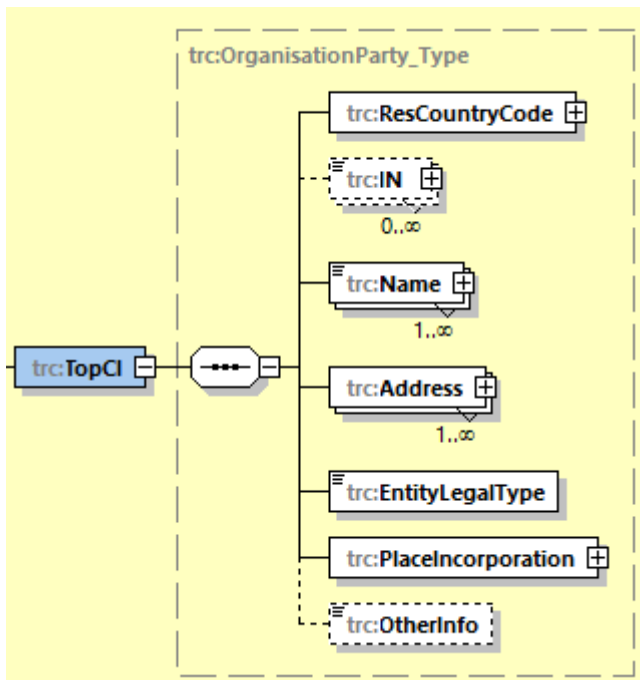
Element	Attribute	Input Type	M/O
CI		CorrectableTraceCI_Type	O

- This structure is for describing the chain of CIs (if any).
- The structure must be submitted, if dividends have been transferred through a CI, and the AI reports the identity information on dividend beneficiaries
- The structure is not used, if another AI has taken responsibility for the identity information on dividend beneficiaries, even if there is a CI inbetween.

6.3.2.1.1 TopCI

Element	Attribute	Input Type	M/O
TopCI		OrganisationParty_Type	M

- This structure is for reporting the CI that is closest to the dividend beneficiary and has investigated and identified the beneficiary and their country of tax residence.



Element	Attribute	Input Type	M/O
ResCountryCode			M

- 2-character country code of the country of residence (ISO-3166 Alpha 2) for the CI closest to the dividend beneficiary

Element	Attribute	Input Type	M/O
First		iso:CountryCode_Type	M

- Primary, 2-character country code of the country of residence (ISO-3166 Alpha 2) for the CI closest to the dividend beneficiary

Element	Attribute	Input Type	M/O
Other		iso:CountryCode_Type	O

- Not in use in this context

Element	Attribute	Input Type	M/O
IN		trc:OrganisationIN_Type	
	issuedBy	iso:CountryCode_Type	O
	INType	xsd:string	O

- The element is for reporting the TIN, GIIN or other such tax number of the CI closest to the dividend beneficiary

Element	Attribute	Input Type	M/O
Name		trc:NameOrganisation_Type	M
	nameType	stf:OECDNameType_EnumType	O

- Official name of the CI closest to the dividend beneficiary
- OECDNameType_EnumType
 - OECD201=indiv (individual)
 - OECD202=alias (alias)
 - OECD203=nick (nickname)
 - OECD204=aka (also known as)
 - OECD205=dba (doing business as)
 - OECD206=legal (legal name)
 - OECD207=atbirth (name at birth)
- OECD206=legal used in Finland

- Ilmoitin.fi checks that OECD206 has been reported

Element	Attribute	Input Type	M/O
Address		trc:Address_Type	M

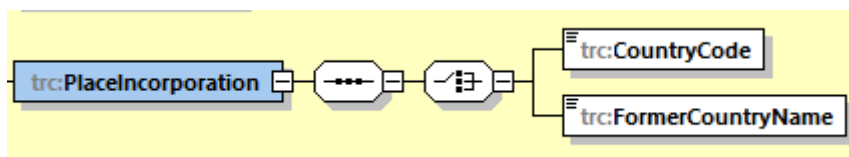
- Address information of the CI closest to the dividend beneficiary
- See section [6.3.3 Address](#) structures

Element	Attribute	Input Type	M/O
EntityLegalType		OECDLegalType_EnumType	M

- Legal form
- Values:
 - o OECD401=Sole proprietorship
 - o OECD402=Corporation
 - o OECD403=Government (including municipality, central bank or other public entity)
 - o OECD404=International organisation
 - o OECD405=Pension institution or pension fund
 - o OECD406=Non-profit organisation
 - o OECD407=Collective investment vehicle
 - o OECD408=Partnership
 - o OECD409=Trust
 - o OECD410=Estate
 - o OECD411=Other
- Ilmoitin.fi issues an error message if the value is other than OECD402 or OECD408

Element	Attribute	Input Type	M/O
PlaceIncorporation			M

- Country of residence of the CI closest to the dividend beneficiary
- The state in which the corporation is registered, or the state according to whose legislation the corporation has been incorporated
- Either CountryCode or FormerName must be submitted



Element	Attribute	Input Type	M/O
CountryCode		iso:CountryCode_Type	O/M

- Country of residence of the CI closest to the dividend beneficiary, specified by a 2-character country code (ISO-3166 Alpha 2) or

Element	Attribute	Input Type	M/O
FormerCountryName		xsd:string	O/M

- Country of residence of the CI closest to the dividend beneficiary, if there is no 2-character country code for the country in question

Element	Attribute	Input Type	M/O
OtherInfo		xsd:string	O

- The element is for additional information about the CI closest to the dividend beneficiary

6.3.2.1.2 OtherCI

Element	Attribute	Input Type	M/O
OtherCI		OrganisationParty_Type	O

- The OtherCI structure is for reporting any such other CIs in the custody chain for whose dividend payment information the AI has taken responsibility for. The data need not be submitted in hierarchical order.
- The content of the OrganisationPartyType block of OtherCI is the same as in the TopCI structure

6.3.2.1.3 DocSpec

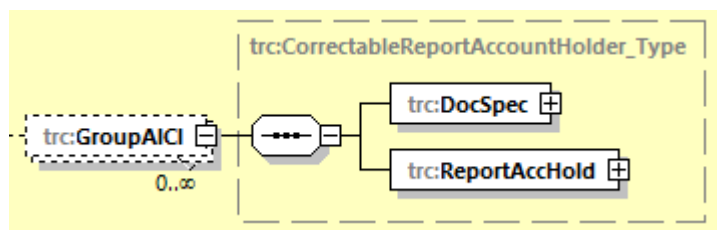
Element	Attribute	Input Type	M/O
DocSpec		stf:DocSpec_Type	M

- The element is for reporting the identifying information of the CI record
- See section [6.3.7 DocSpec structure](#)

6.3.2.2 GroupAICI

Element	Attribute	Input Type	M/O
GroupAICI		CorrectableReportAccountHolder_Type	M

- The element is repeated as many times as there are, in the same intermediary chain of the CI, dividend beneficiaries or AIs in the same chain.



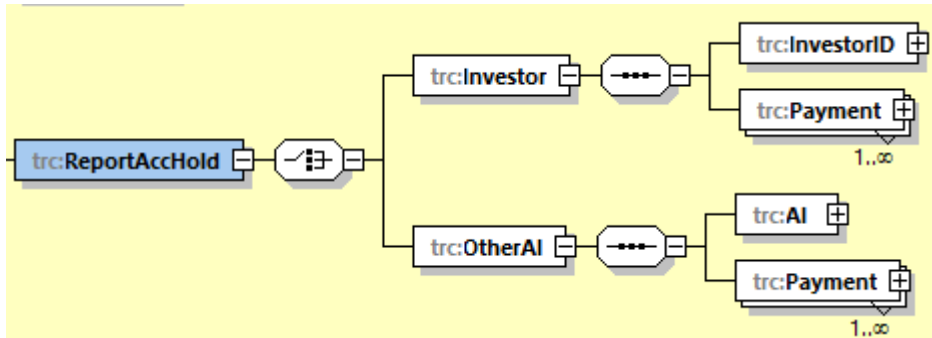
Element	Attribute	Input Type	M/O
DocSpec		stf:DocSpec_Type	M

- The element is for the identifying information of the dividend beneficiary or AI record
- See section [6.3.7 DocSpec structure](#)

6.3.2.2.1 ReportAccHold

Element	Attribute	Input Type	M/O
ReportAccHold			M

- The structure is for the information of the dividend beneficiary (Investor) or other AI (OtherAI)
- The information on the dividend beneficiary is submitted
 - if the dividend beneficiary is the AI's own customer
 - or the AI has taken responsibility for dividends forwarded by a CI.
- Other AI's information is submitted when the filer has forwarded dividends to another AI.



6.3.2.2.1.1 Investor

Element	Attribute	Input Type	M/O
Investor			M

- Dividend beneficiary information

Element	Attribute	Input Type	M/O
InvestorID		trc:InvestorID_Type	M

- The structure is for reporting information on either an individual (Individual) or an organisation (Organisation).

Element	Attribute	Input Type	M/O
Individual		trc:Person-Party_Type	M

- See section [6.3.4 PersonParty_Type](#)
- Additionally, this element is also used in situations where the identity information on the dividend beneficiary is not submitted (35% tax at source withheld)

Element	Attribute	Input Type	M/O
Organisation		trc:Organisation-Party_Type	

- See section [6.3.6 OrganisationParty_Type](#)

Element	Attribute	Input Type	M/O
Payment		TracePaymentInvest_Type	

- This structure is for information on the payment made to the dividend beneficiary
- See section [6.3.8 Payment](#)
-

6.3.2.2.1.2 OtherAI

Element	Attribute	Input Type	M/O
OtherAI			M

- In this structure, the AI filing the return reports information of the other AI, to whom they have forwarded dividends, and information on forwarded dividends

Element	Attribute	Input Type	M/O
AI		TraceAI_Type	M

- Information on another AI
- The Finnish Business ID (AIIIN) of the AI is reported

Element	Attribute	Input Type	M/O
AIIIN		xsd:string	M

- Finnish Business ID of the other AI

Element	Attribute	Input Type	M/O
ID		trc:Organisation-Party_Type	M

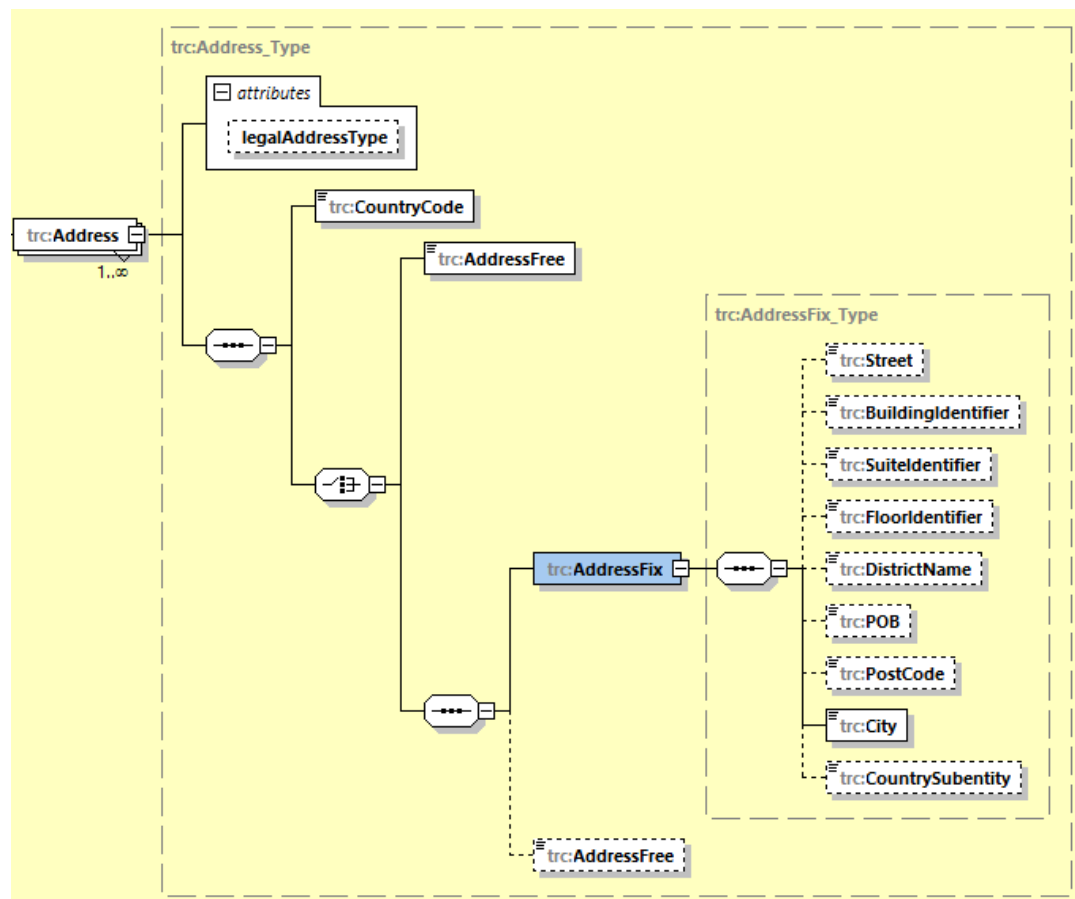
- Identifying information of the other AI
- See section [6.3.6 OrganisationParty_Type](#)

Element	Attribute	Input Type	M/O
Payment		trc:TracePaymentBasic_Type	

- Information on dividends forwarded on to another AI by the AI filing the return
- Dividends forwarded to another AI are reported as a total sum
 - The following elements of structure [6.3.8 TracePaymentBasic_Type](#) are reported:
 - Type=OECD501, PaymentDate, Issuer, Security, Gross, WhtAmountAI
 - Otherwise the Payment structure does not have to be reported

6.3.3 Address structures

The address is submitted using the AddressFix structure. If the AddressFix structure cannot be used, the address is given using the AddressFree structure.



Element	Attribute	Length	Input Type	M/O
AddressType	legalAd- dressType		trc:Address_Type	O

- Address type
 - OECD301 = residential or business
 - OECD302 = residential
 - OECD303 = business
 - OECD304 = registered office

- OECD305 = unspecified

Element	Attribute	Length	Input Type	M/O
CountryCode			iso:CountryCode_Type	M

- Country of location of the address
- 2-character country code (ISO-3166-1 Alpha 2)

6.3.3.1 AddressFix

The full street address must be given in the AddressFix structure, which at a minimum includes:

- Street address
- City
- Postal code

Element	Attribute	Length	Input Type	M/O
Street			xsd:string	M

- Street name
- If not known, report 'unknown'
- Ilmoitin.fi checks that data has been reported

Element	Attribute	Length	Input Type	M/O
BuildingIdentifier			xsd:string	O

- House no./Building no.

Element	Attribute	Length	Input Type	M/O
SuiteIdentifier			xsd:string	

- Apartment number, etc.

Element	Attribute	Length	Input Type	M/O
FloorIdentifier			xsd:string	O

- Floor

Element	Attribute	Length	Input Type	M/O
DistrictName			xsd:string	O

- Town/city district

Element	Attribute	Length	Input Type	M/O
POB			xsd:string	O

- P.O. Box

Element	Attribute	Length	Input Type	M/O
PostCode			xsd:string	M

- Postal code
- Ilmoitin.fi checks that the element is included
- If you do not know the postal code, report '00000'

Element	Attribute	Length	Input Type	M/O
City			xsd:string	M

- City/Municipality
- If you do not know the town or city, report 'unknown'
- Ilmoitin.fi checks that the element includes information

Element	Attribute	Length	Input Type	M/O
CountrySubentity			xsd:string	O

- State, province or other sub-entity of the country
- Required, if known to the AI

6.3.3.2 AddressFree

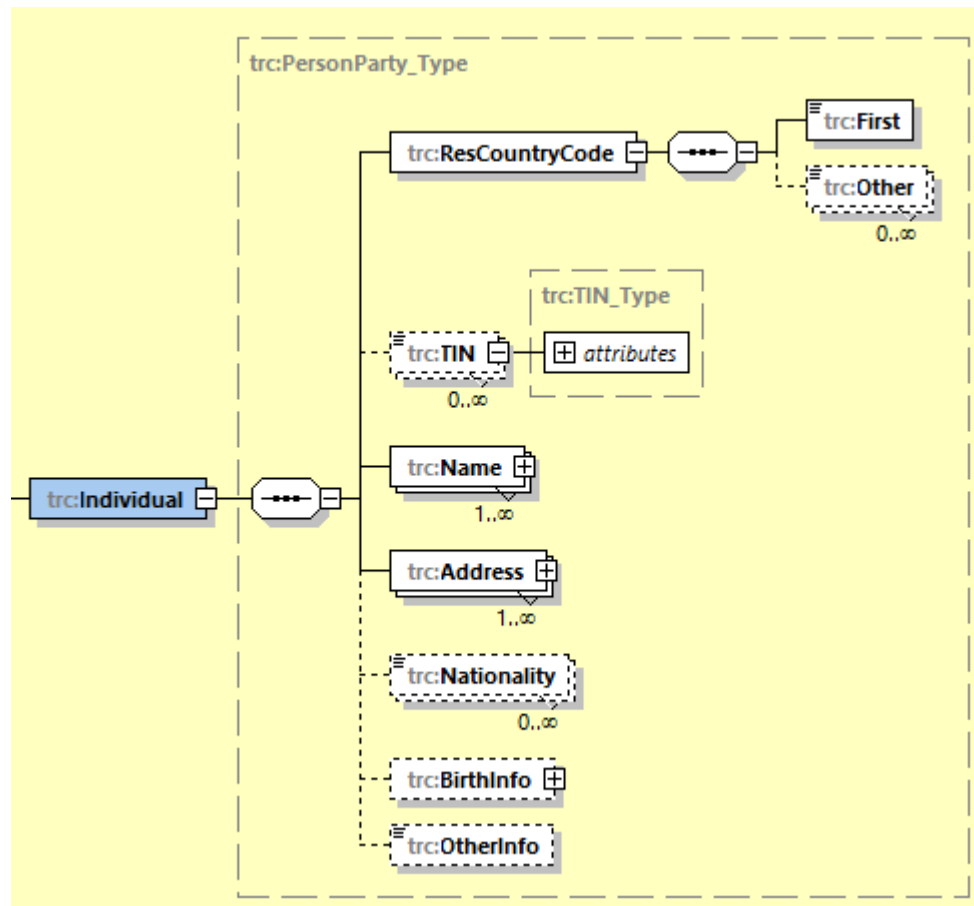
The AddressFree structure is used if the address cannot be submitted in the AddressFix structure.

This structure can be used to submit a street address in situations where the AI's system does not distinguish the elements of the street address as required by the AddressFix structure, while simultaneously the information on the city, postal code and possible state are submitted in AddressFix.

Element	Attribute	Length	Input Type	M/O
AddressFree			xsd:string	O

- Free address field
- Recommended order: street, town/city, postal code
- Secondary to AddressFix
- If the AddressFix structure contains all the necessary address information, the AddressFree element should be omitted
- Address information is mandatory and must be given always when known to the AI
 - o the AddressFree element is required if no address is given in the AddressFix structure
 - o Ilmoitin.fi checks that at least 7 characters have been submitted.
 - o If the AI or the filer does not know a current or previous address, they report 'unknown' in the AddressFree element
 - Ilmoitin.fi checks that the reported tax in \Investor\Payment\Basic\Gross element Rate is 35%, when Payment/Basic/Type is OECD501

6.3.4 PersonParty_Type



Element	Attribute	Input Type	M/O
ResCountryCode	issuedBy		M

Element	Attribute	Input Type	M/O
First		iso:CountryCode_Type	M

- Dividend beneficiary's country of residence for tax purposes, whose tax treaty articles are applied to the reported dividend
- 2-character country code (ISO-3166 Alpha 2)
 - If a dividend beneficiary is reported without a country of residence (30%), the code to be used instead of the country code is X0.
 - If a dividend beneficiary is reported without identifying information (35%), the code to be used instead of the country code is X5.
- A check process to make sure that X0, X5 or a 2-character country code (ISO-3166 Alpha 2) has been submitted
- Ilmoitin.fi checks that the element does not contain the country code FI

Element	Attribute	Input Type	M/O
Other		iso:CountryCode_Type	O

- Reported if the dividend beneficiary has more than one country of residence for tax purposes
- Ilmoitin.fi notifies, if the element contains information

Element	Attribute	Input Type	M/O
TIN	issuedBy	trc:TIN_Type	M

- Individual's TIN in the country of residence
 - IssuedBy: information on the country issuing the TIN is mandatory
 - Ilmoitin.fi checks the validity of the format of the Individual TIN if the TIN in question is issued by an EU member state
- Required information
 - If the dividend beneficiary's country of residence does not issue a TIN, the date of birth (BirthDate) must be given
- In case the dividend beneficiary has multiple countries of residence, the TIN of each country of residence is reported
- If the party has no TIN, the Finnish personal identity code or another tax identifier issued by an authority is reported
 - In such situations, the issuedBy attribute is not reported
- If the AI has no tax identifier for the dividend beneficiary, they report nine zeros '000000000'
 - In such situations, the issuedBy attribute is not reported

Element	Attribute	Input Type	M/O
Name		trc:NamePerson_Type	M

- Name of dividend beneficiary
- See section [6.3.5 NamePerson_Type](#)

Element	Attribute	Input Type	M/O
Address		trc:Address_Type	M

- Address of dividend beneficiary
- See section [6.3.3 Address structures](#)

Element	Attribute	Input Type	M/O
Nationality		iso:CountryCode_Type	O

- Not in use

Element	Attribute	Input Type	M/O
Birthinfo			O

- Birth information

Element	Attribute	Input Type	M/O
BirthDate		xsd:date	O

- Date of birth
- Submitted in format YYYY-MM-DD
- Required information when TIN is not reported
- Ilmoitin.fi checks that the information is reported if WhtAmountAI is less than 35% and the element Individual/TIN contains nine zeros

Element	Attribute	Input Type	M/O
City		xsd:string	O

- Not in use

Element	Attribute	Input Type	M/O
CitySubentity		xsd:string	

- Not in use

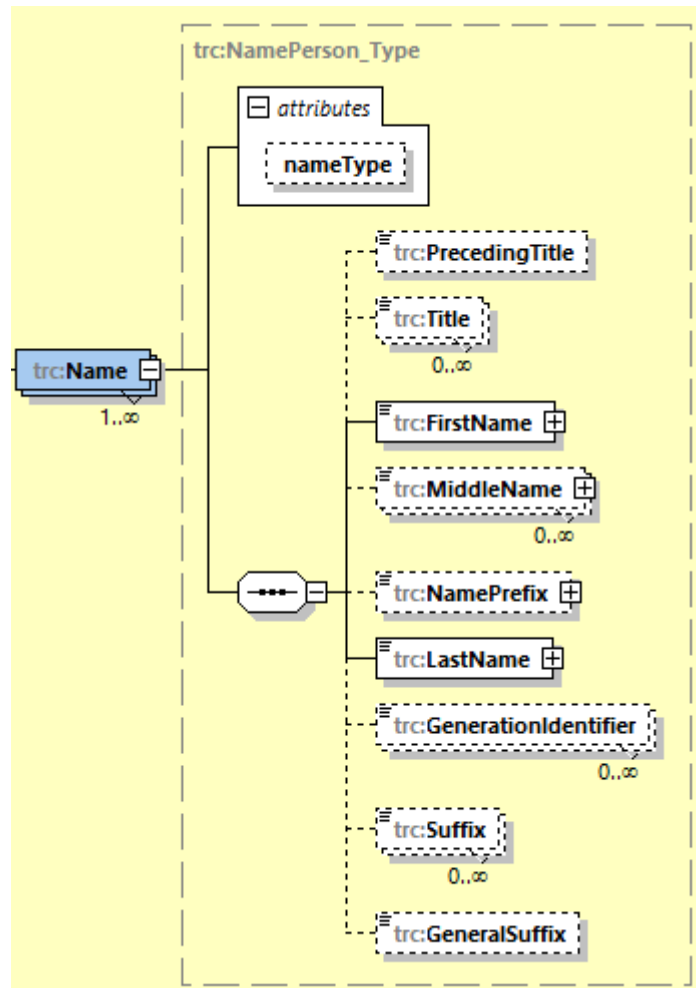
Element	Attribute	Input Type	M/O
Countryinfo			O

- Not in use

Element	Attribute	Input Type	M/O
OtherInfo		xsd:string	

- Not in use
- Ilmoitin.fi checks that no data has been reported

6.3.5 NamePerson_Type



Element	Attribute	Input Type	M/O
Name	nameType	OECDNameType_EnumType	M

- The name of the dividend beneficiary
- OECDNameType_EnumType
 - OECD201=indiv (individual)
 - OECD202=alias (alias)
 - OECD203=nick (nickname)
 - OECD204=aka (also known as)
 - OECD205=dba (doing business as)
 - OECD206=legal (legal name)
 - OECD207=atbirth (name at birth)
- Used in Finland: OECD206= legal
- Ilmoitin.fi checks that OECD206 is reported

Element	Attribute	Input Type	M/O
PrecedingTitle			

- Not in use

Element	Attribute	Input Type	M/O
Title			

- Not in use

Element	Attribute	Length	Input Type	M/O
FirstName			xsd:string	M

- First name of the individual
- Required information
- If the individual has no first name, submit NFN (No First Name)
- Ilmoitin notifies if NFN is reported and the tax at source rate (Rate) is other than 35%

Element	Attribute	Length	Input Type	M/O
MiddleName			xsd:string	O

- Middle names of the individual

Element	Attribute	Length	Input Type	M/O
NamePrefix			xsd:string	O

- Prefix to individual's last name: van, von, de, von de, etc.
- Can also be reported in the LastName element

Element	Attribute	Length	Input Type	M/O
LastName			xsd:string	M

- Last name of the individual
- Required information
- In the case of a natural person, all the last names are reported in this field
- Ilmoitin.fi will check that the LastName element contains data
 - If the beneficiary's name is not known and the value in the WhtRate element is 35%, the Intermediary's name is reported instead

Element	Attribute	Length	Input Type	M/O
GenerationIdentifier			xsd:string	

- Not in use

Element	Attribute	Length	Input Type	M/O
Suffix			xsd:string	

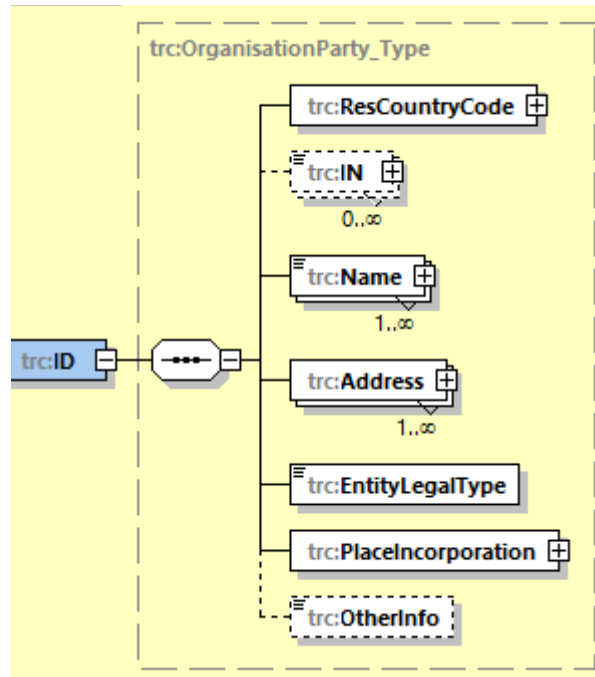
- Not in use

Element	Attribute	Length	Input Type	M/O
GeneralSuffix			xsd:string	

- Not in use

6.3.6 OrganisationParty_Type

Depending on the structure, this structure is for reporting information on either the corporate dividend beneficiary (Investor) or the AI (AI or OtherAI).



Element	Attribute	Input Type	M/O
ResCountryCode			M

Element	Attribute	Input Type	M/O
First		iso:CountryCode_Type	M

- Depending on the structure to be submitted, either the country of residence (whose tax treaty articles are applied to the dividend) of the organisation receiving dividend (Investor) or the country of residence of the AI (AI, OtherAI).
- 2-character country code (ISO-3166 Alpha 2)
- Ilmoitin.fi checks that either code X0 or a 2-character country code (ISO-3166 Alpha 2) has been submitted
- When information of an organisation receiving dividend is reported (Investor structure):
 - If the identity information of the dividend beneficiary is reported without a country of residence (WhAmountAI 30%), the code to be used instead of the country code is X0.
 - Ilmoitin.fi checks that the element does not contain the country code FI

Element	Attribute	Input Type	M/O
Other		iso:CountryCode_Type	O

- Reported if the dividend beneficiary has more than one country of tax residence
 - Ilmoitin.fi notifies if the element contains information
- Not used when reporting information of an AI in the OtherAI or AI structures

Element	Attribute	Input Type	M/O
IN		trc:OrganisationIN_Type	
	issuedBy	iso:CountryCode_Type	M
	INType	xsd:string	M

- The element is for reporting an identifier issued by an authority (IN), such as EIN or TIN, when the OrganisationParty_Type structure is related to the Investor or OtherAI structure

- For an AI, the Finnish Business ID is reported
- IssuedBy: information on the country that issued the TIN is required

Element	Attribute	Input Type	M/O
Name		trc:NameOrganisation_Type	M
	nameType	OECDNameType_EnumType	O

- The element is for reporting the official name
- OECDNameType_EnumType
 - OECD201=indiv (individual)
 - OECD202=alias (alias)
 - OECD203=nick (nickname)
 - OECD204=aka (also known as)
 - OECD205=dba (doing business as)
 - OECD206=legal (legal name)
 - OECD207=atbirth (name at birth)
- OECD206=legal used in Finland
- Ilmoitin.fi checks that OECD206 is reported

Element	Attribute	Input Type	M/O
Address		trc:Address_Type	M

- See section [6.3.3 Address structures](#)

Element	Attribute	Input Type	M/O
EntityLegalType		trc:OECDLegalType_EnumType	M

- Legal form
- Values:
 - OECD401=Sole proprietorship
 - OECD402=Corporation
 - OECD403=Government (including municipality, central bank or other public entity)
 - OECD404=International Organisation
 - OECD405=Pension Institution Or Pension Fund
 - OECD406=Non-Profit Organisation
 - OECD407=Collective investment vehicle
 - OECD408=Partnership
 - OECD409=Trust
 - OECD410=Estate
 - OECD411=Other
 - The OtherInfo element is for specifying 'other legal form'

Element	Attribute	Input Type	M/O
PlaceIncorporation			M

- Country where the organisation is registered, or country according to whose legislation the organisation was incorporated.
- Report either

Element	Attribute	Input Type	M/O
CountryCode		iso:CountryCode_Type	O/M

or

Element	Attribute	Input Type	M/O
FormerCountryName		xsd:string	O/M

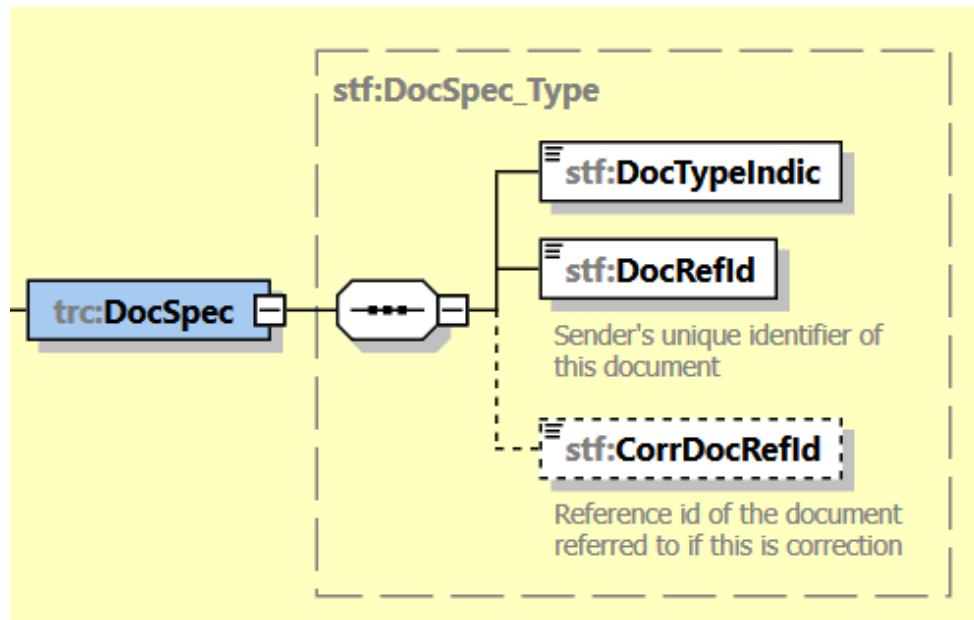
- Report the name of the country here if the country has no ISO3166 country code.

Element	Attribute	Input Type	M/O
OtherInfo		xsd:string	O

- When the OrganisationParty_Type structure is associated with the Investor or OtherAI structure, further information about the legal form of the dividend beneficiary can be reported in this element
 - used when the value reported in EntityLegalType is OECD411

6.3.7 DocSpec structure

DocSpec contains the return type (DocTypeIndic), identifying information for returns (DocRefId).



Element	Attribute	Input Type	M/O
DocTypeIndic		stf:OECDDocTypeIndic_EnumType	M

- Type of return
- Codes, if any:
 - OECD0: Used only in the AI and/or CI structure
 - o in the AI structure, when data is reported in the CI or ReportAccHold structure, and AI data has been reported earlier and remain unchanged
 - o in the CI structure, when data is reported in the ReportAccHold structure, and CI data has been reported earlier and remain unchanged
 - OECD1: Used always to report new data that has not been submitted previously or that has been deleted
 - OECD2: Used to correct previously submitted data
 - OECD3: Used to delete previously submitted data
 - o At DocTypeIndic, the values OECD2 and OECD3 can only be used on a correction return (MessageTypeIndic = TRACE702)
 - Ilmoitin.fi runs a check process
- The return may contain either new data (OECD1) or corrections/deletions (OECD2 and OECD3), but not both

Element	Attribute	Input Type	M/O
DocRefId		xsd:string	M

- Unique identifier for the data structure in question
 - The data consists of the following elements:
 - o Type of return (WRP101)
 - o AI's Finnish Business ID
 - o Hyphen (-)
 - o Identifying part, such as a tax year, a return number, structure and unique numbering
- Example 1: 2020-001-01-AI001
 Example 2: 2020-001-01-CI001
 Example 3: 2020-001-01-AICI001

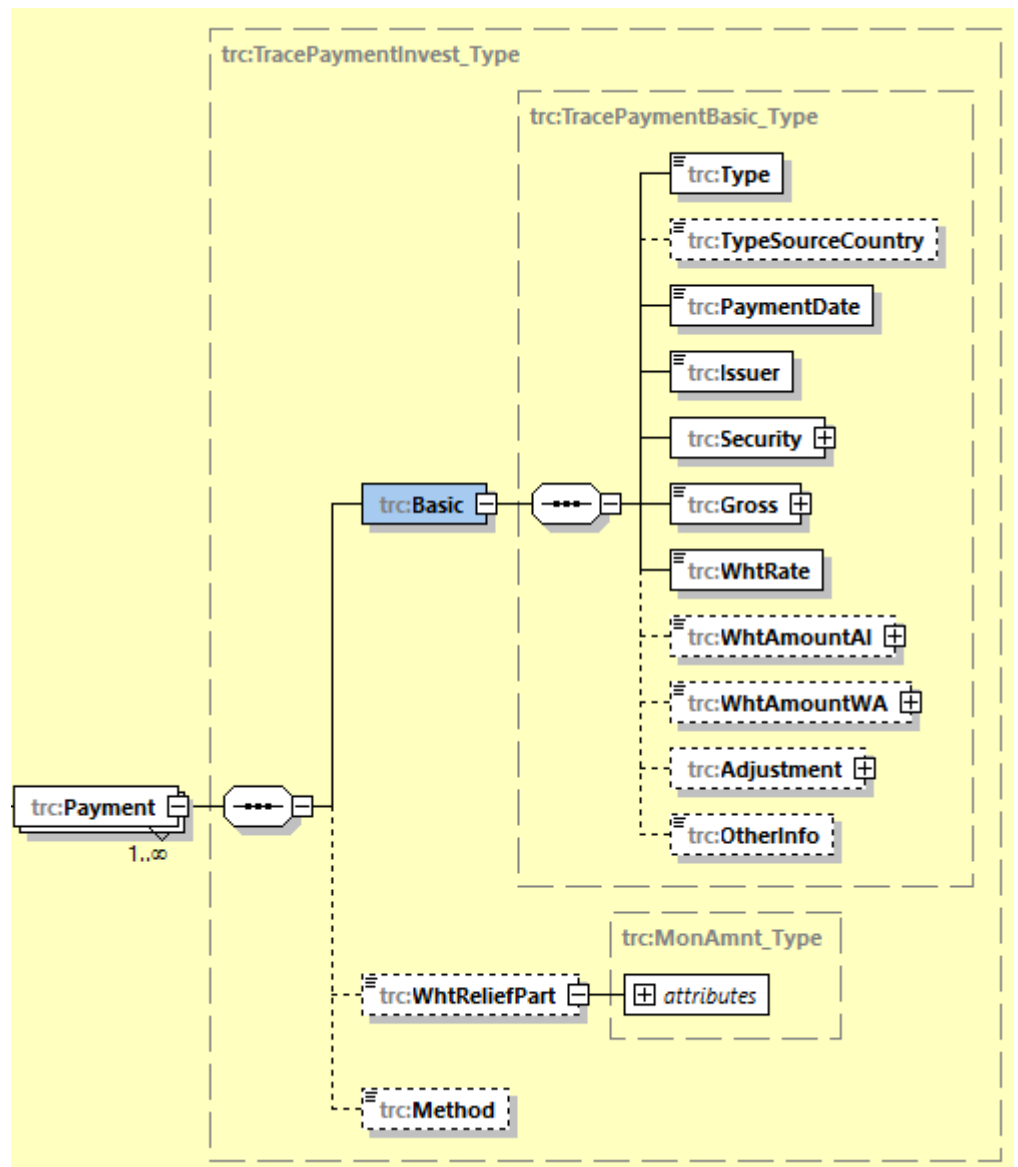
- max. length 200 characters
- spaces not allowed, not at the beginning nor at the end
- For example, DocRefId in full: WRP101-6606611-7-2020-001-AI/CI/AICI001
- Ilmoitin.fi runs a check process to make sure that the format is correct and the identifier is unique

Element	Attribute	Input Type	M/O
CorrDocRefId		xsd:string	O/M

- DocRefId of the data collection to be corrected or deleted
- Required, when DocTypeIndic = OECD2 or OECD3.
- Submitted only when a previous return is being corrected
- Ilmoitin.fi checks that data has been submitted, when DocTypeIndic = OECD2 or OECD3

6.3.8 Payment

This structure is for reporting dividend payment information in recurring structures



6.3.8.1 TracePaymentInvest_Type

Collection element for reporting payment information

Element	Attribute	Input Type	M/O
---------	-----------	------------	-----

Basic		trc:TracePaymentBasic_Type	M
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- This structure is for payment information
- See section [6.3.8.1.1 TracePaymentBasic_Type](#)

Element	Attribute	Input Type	M/O
WhtReliefPart		trc:MonAmnt_Type	O

- Not in use

Element	Attribute	Input Type	M/O
Method		trc:TraceMethod_enumType	O

- Not in use

6.3.8.1.1 TracePaymentBasic_Type

Element	Attribute	Input Type	M/O
Type		trc:OECDPaymentType_EnumType	M

- Type of dividend/payment
- Values:
 - o OECD501=Cash Dividends
 - o OECD502=Interest
 - o OECD503=Capital Gains
 - o OECD504=Dividends-in-kind
 - o OECD505=Mixed in-kind and cash dividends
 - o OECD506=Other income
 - In Finland, only OECD501, OECD504, OECD505 are in use
 - o Ilmoitin.fi runs a check process to make sure that other values are not used

Element	Attribute	Input Type	M/O
TypeSourceCountry		xsd:string	O

- Not in use

Element	Attribute	Input Type	M/O
PaymentDate		xsd:date	M

- Payment date, when the dividend has been paid
- YYYY-MM-DD

Element	Attribute	Input Type	M/O
Issuer		xsd:string	M

- Official name of payor
- Ilmoitin.fi checks that information is reported in the Issuer element if the Security information is OSIN
- The official name of the dividend paying company is also reported in situations concerning depository receipts, such as ADRs

Element	Attribute	Input Type	M/O
Security		trc:SecurityAccountNumber_Type	M

- Security identifier
- Security identifier ISIN must always be reported, if the security has an ISIN
- If the security has no ISIN, the dividend paying company's Finnish Business ID must be reported in the OSIN element
- Ilmoitin.fi checks that the "FI" ISIN's format is correct

Element	Attribute	Input Type	M/O
ISIN		trc:ISIN_Type	

- Ilmoitin checks that the "FI" ISIN's format is correct

Element	Attribute	Input Type	M/O
OSIN		trc:OSIN_Type	

- Ilmoitin checks that format of the Finnish Business ID is correct

Element	Attribute	Input Type	M/O
Gross	CurrCode	trc:MonAmnt_Type	M

- Gross amount of dividend
- Negative values not allowed
- The dividend paid is reported in euros
- Must be reported with the accuracy of two decimals. The decimal separator is point (.)
- Checked that .00 has been submitted

Element	Attribute	Input Type	M/O
WhtRate	CurrCode	trc:TaxRate_Type	M

- The structure contains detailed information on the tax at source withholding rate and the reasons for applying the rate

Element	Attribute	Input Type	M/O
Rate	CurrCode	trc:TaxRate_Type	M

- Tax at source withholding rate
- The tax-at-source rate is submitted as a number with the accuracy of two decimals and without the % sign. The decimal separator is point (.)
- The rate may be either as specified in the tax treaty or 20%, 30%, 35%
- Ilmoitin.fi checks that the reported value is zero, if WhtAmountAI is reported as zero
- Ilmoitin.fi notifies if the rate is not in accordance with the general tax treaty rate of ResCountryCode
- Ilmoitin.fi checks: if "Rate" is less than 15%, RateReason must be reported, unless the general tax treaty rate according to the tax treaty between Finland and the dividend beneficiary's country of residence is less than 15%
- Ilmoitin.fi checks
 - o If the Rescountrycode is X5, the rate must be 35%
 - o If the Rescountrycode is X0, the rate must be 30%

Element	Attribute	Input Type	M/O
RateReason		xsd:String	M

- In this element the grounds for the applied tax at source relief is specified, when the applicable tax at source rate is lower than the general tax rate based on a treaty (direct investment dividend and special articles in accordance with the tax treaty) or the tax at source relief is based on domestic legislation of the source country
 - o This element is mandatory in the above situations
- Reported in format Reason: value;
 - o Reason: TRACEFINDOM1=Comparability to a corresponding tax exempt Finnish entity
 - o Reason: TRACEFINDOM2=Dividend in accordance with the Parent-Subsidiary Directive
 - o Reason: TRACEFINDOM3=Other reason based on national legislation
 - o For example dividends paid to long term savings accounts (=Finnish pitkäaikaissäästämistili) or equity savings accounts (=Finnish osakesäästötili)
 - o Reason: TRACEFINTREATY1=Direct investment dividend according to tax treaty
 - o Reason: TRACEFINTREATY2=Special articles of tax treaty (e.g. pension companies)
- The element is left blank, when information is reported in the OtherAI structure

Element	Attribute	Input Type	M/O
WhtAmountAI	CurrCode	trc:MonAmnt_Type	O

- Withheld amount of tax at source in euros
- Must be reported with the accuracy of two decimals. The decimal separator is point (.)
- Negative values not allowed
- Ilmoitin.fi checks that the element is reported, the element contains information, and the information given matches the percentage reported in the WhtRate element in relation to the amount reported in the Gross element

Element	Attribute	Input Type	M/O
WhtAmountWa	CurrCode	trc:MonAmnt_Type	O

- Not in use

Element	Attribute	Input Type	M/O
Adjustment	CurrCode		O

- Only an adjustment already made during the year of payment is reported in this structure. Refunds for the year of payment cannot be requested with this element.

Element	Attribute	Input Type	M/O
OldWhtRate		trc:TaxRate_Type	

- Previous tax-at-source withholding rate

Element	Attribute	Input Type	M/O
Amount		trc:TraceAdjustment_Type	

- Original amount of tax at source
- Report either

Element	Attribute	Input Type	M/O
Increase	CurrCode	trc:MonAmnt_Type	

- o Difference between the previously withheld and the adjusted tax at source, if positive

or

Element	Attribute	Input Type	M/O
Refund	CurrCode	trc:MonAmnt_Type	

- o Difference between the previously withheld and the adjusted tax at source, if negative

Element	Attribute	Input Type	M/O
Other Info		xsd:String	M

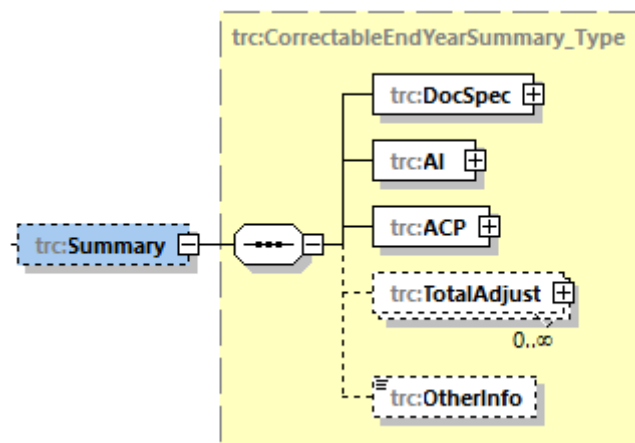
- The element is required when reporting identity information of dividend beneficiaries in the Investor element
 - The element is not given in connection with the OtherAI element
- The element is for reporting
 - the safekeeping account number SafekeepingAccount: value;
 - o Ilmoitin.fi checks that data has been submitted
 - the decision number of an advance ruling (PrevDecNumber); value;
 - the decision number of a tax-at-source card (TASCardNumber); value;
- The following additional information are reported, when the income type includes either the value OECD504 or OECD505:
 - the number of shares of a listed company that were owned on the dividend record date OwnedShareAmount: value;
 - company whose shares are received, name Name: value;
 - ISIN of shares received ISIN: value;
 - fractions paid in cash gross CashPaidFraction: value;
 - number of shares received ReceivedShares: value;
 - market value of the share received (on the date when dividend was withdrawable, weighted average share price for the day) Value: value;
 - euro value of shares received GrossAmount: value;
 - tax withheld on dividends € TaxWithheld: value;

6.4 Summary

This structure is for reporting the total amount of the AI's itemisations for the whole year.

The itemisations of the party with reporting responsibility (TraceBody) and the summary data are submitted in physically separate files: one file for the MessageSpec structure and itemisations in the TraceBody structure, and the other for MessageSpec and summary data in the Summary structure. If itemisations are corrected, MessageSpec+TraceBody including corrected data, and MessageSpec+Summary including corrected data, must again be transmitted separately.

If the party with reporting obligation must split the return for one reason or another, for example because of a file size limitation, they then submit *n* amount of MessageSpec+TraceBody files and one MessageSpec+Summary containing a summary of all the MessageSpec+TraceBody files. If a MessageSpec+TraceBody entity is corrected, the corrected entity and a new Summary corrected in accordance with the corrected itemisation are submitted.

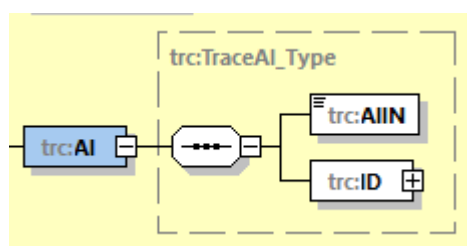


Element	Attribute	Input Type	M/O
DocSpec		stf:DocSpec_Type	M

- Identifying information of the summary
- For structures, go to [6.3.7 DocSpec structure](#)

Element	Attribute	Input Type	M/O
AI		trc:TraceAI_Type	M

- Identifying information of the AI filing the summary
- This element is for the same data as the AI structure of the itemisation



Element	Attribute	Input Type	M/O
AIIN		xsd:string	M

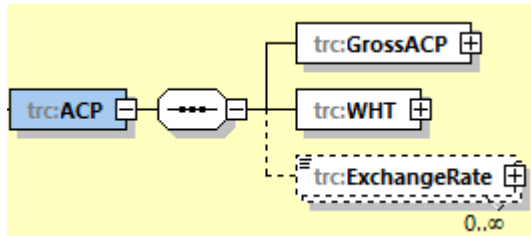
- Finnish Business ID of the AI filing the summary

Element	Attribute	Input Type	M/O
ID		trc:OrganisationParty_Type	M

- This is for reporting the information of the AI filing the summary
- For structures, see section [6.3.6 OrganisationParty_Type](#)

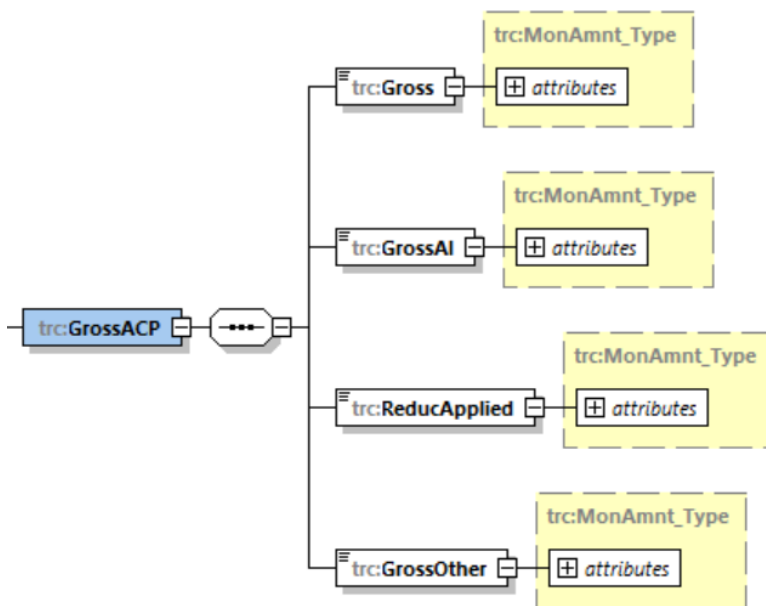
Element	Attribute	Input Type	M/O
ACP			M

- This structure is for the summary of all dividend payments reported by the AI



Element	Attribute	Input Type	M/O
GrossACP			M

- Gross amount of all dividends reported



Element	Attribute	Input Type	M/O
Gross	currCode	MonAmnt_Type	M

- Gross amount of dividends reported by the AI in euros
- Negative values not allowed
- Ilmoitin.fi checks that the sum of GrossAI, ReducApplied and GrossOther correspond to the value given in the Gross element

Element	Attribute	Input Type	M/O
GrossAI	currCode	MonAmnt_Type	M

- Gross amount of dividends forwarded (in euros) by the AI to other AIs either directly or through Cis

Element	Attribute	Input Type	M/O
ReducApplied	currCode	MonAmnt_Type	M

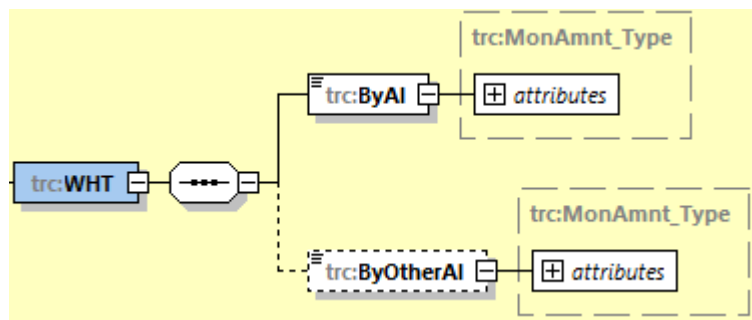
- Dividends for which tax treaty benefits or other tax at source benefits have been granted at source at the time of payment and for which the AI has taken responsibility as regards the reporting of the dividend beneficiary identity information.
- Reported in euros
- Negative values not allowed

Element	Attribute	Input Type	M/O
GrossOther	currCode	MonAmnt_Type	M

- Gross amount of all the dividends that have not been reported in the GrossAI or ReducApplied element.
 - for example, dividends on which tax at source has been withheld at 20%, 30% or 35%
- Reported in euros
- Negative values not allowed

Element	Attribute	Input Type	M/O
WHT			M

- Total tax at source withheld on dividend payments reported by the AI in euros
- Negative values not allowed
- The field is for reporting the final amount of tax even if a correction was made during the year of payment



Element	Attribute	Input Type	M/O
ByAI	currCode	MonAmnt_Type	M

- Total tax at source (in euros) on the dividends for which the AI filing the return has taken responsibility.
- Negative values not allowed

Element	Attribute	Input Type	M/O
ByOtherAI	currCode	MonAmnt_Type	O

- Total tax at source withheld (in euros) on dividends which were forwarded by the AI but for which another AI is responsible
- Negative values not allowed

Element	Attribute	Input Type	M/O
ExchangeRate	currCode	MonAmnt_Type	O

- Exchange rate on the date of payment

Element	Attribute	Input Type	M/O
TotalAdjust			M

- Structure not in use

Element	Attribute	Input Type	M/O
Increase	currCode	MonAmnt_Type	O/M

- Element not in use

Element	Attribute	Input Type	M/O
Refund	currCode		O/M

- Element not in use

Element	Attribute	Input Type	M/O
Amount	currCode	MonAmnt_Type	M

- Element not in use

Element	Attribute	Input Type	M/O
Account		trc:AccountInfo_Type	M

- Element not in use

Element	Attribute	Input Type	M/O
Bank		OrganisationParty_Type	M

- Element not in use

Element	Attribute	Input Type	M/O
AccountNumber		trc:FIAccountNum- ber_Type	P

- Element not in use

Element	Attribute	Input Type	M/O
IBAN		trc:IBAN_Type	O

- Element not in use

Element	Attribute	Input Type	M/O
OBAN		trc:OBAN_Type	O

- Element not in use

Element	Attribute	Input Type	M/O
Branch- Code		xsd:string	O

- Element not in use

Element	Attribute	Input Type	M/O
SWIFT		trc:SWIFT_Type	O

- Element not in use

Element	Attribute	Input Type	M/O
OtherInfo		xsd:string	O

- Element not in use

7 CHECK PROCESSES RUN BY THE ILMOITIN.FI SERVICE

Check process added	Data element	Description
	Whole record	#Record contains forbidden characters or combinations (--,&#,' or /*)
	SendingCompanyAIIN MessageRefId	Ilmoitin.fi checks the format of the Finnish Business ID #Incorrect BusinessId [] in element []
	Contact	#Phone number must be given in the international format (+NNN)
	MessageTypeIndic	#MessageTypeIndic is required information
	MessageTypeIndic DocTypeIndic	#DocTypeIndic values OECD2 and OECD3 can be used only on a correction return (MessageTypeIndic = TRACE702)
	MessageTypeIndic CorrMessageRefId	#CorrMessageRefId is reported when MessageTypeIndic is TRACE702 or TRACE704
	MessageRefId	MessageRefId must be unique. Checked that the same MessageRefId has not been used in a previous return #You are sending a return with a MessageRefId used previously: [MessageRefId]
	CorrMessageRefId	Ilmoitin.fi runs a check process to make sure that the original return specified by the MessageRefId of the correction return can be found #The CorrMessageRefId cannot be found in the records submitted previously: [CorrMessageRefId]
	DocRefId	Ilmoitin.fi checks that the format is correct and the identifier unique #You are sending a return with a DocRefId: [DocRefId] that has been used previously
	CorrDocRefId DocTypeIndic	CorrDocRefId may be reported only when DocTypeIndic = OECD2 or OECD3
	CorrDocRefId	#The CorrDocRefId cannot be found in the records submitted previously: [CorrDocRefId]
	Investor/Individual/ResCountryCode/First Investor/Organisation/ResCountryCode/First	Ilmoitin.fi checks that the element does not contain the country code FI
	Individual/TIN issuedBy	Ilmoitin.fi checks that the individual's TIN is in the correct format, if the TIN has been issued by an EU country
	Individual/TIN issuedBy	The country issuing TIN (IssuedBy) is required information
	Individual/TIN BirthInfo WhtAmountAI	Ilmoitin.fi runs a check process if nine (9) zeros are reported in the Individual/TIN element; BirthInfo is required when the WhtAmountAI value is other 35%
	Individual/OtherInfo	The #Individual/OtherInfo element may not be reported
	Investor/Payment/WhtAmountAI/WhtRate Payment/Gross	Ilmoitin.fi checks that WhtAmountAI corresponds to the rate reported in the WhtRate element of the amount reported in the Gross element, when Payment/Basic/Type is OECD501 #...
	Summary/Gross Summary/GrossAI Summary/ReducApplied Summary/GrossOther	Ilmoitin.fi checks that the sum of GrossAI, ReducedApplied and GrossOther is equal to Gross
	Payment/Basic/ Security/ISIN	Ilmoitin.fi checks that the format of ISIN is correct #...
	Investor/Payment/Basic/ OtherInfo	Ilmoitin.fi checks that the information on SafekeepingAccount is given

		#SafekeepingAccount information with input value must always be given
	Investor/Payment/Basic/TypePaymentBasic	Ilmoitin.fi checks that data has been submitted #Payment/Basic/Type is OECD504 or OECD505, information with the following values must always be reported in the element (with continuous characters): OwnedShareAmount, Name, ISIN, CashPaidFraction, ReceivedShares, Value, GrossAmount, TaxWithheld
	NamePerson_Type/Lastname	Ilmoitin.fi checks that the Lastname element contains data #Lastname element cannot be empty
	AddressFix/City	Ilmoitin.fi checks that the City element contains data #City element cannot be empty
	Data with attribute currCode	The value may not be negative and it must be reported with the accuracy of two decimals The value of # element XXX may not be negative The value of # element XXX must be reported with the accuracy of two decimals
	WhtAmountAI	Ilmoitin.fi checks that the element has been reported and contains data # Element WhtAmountAI must be reported and cannot be empty
	Investor/Payment/Rate Investor/Payment/WhtAmountAI	# If WhtAmountAI is reported to be 0, checked that Rate is also 0
	Security Issuer	If the value for Security is OSIN, Ilmoitin.fi checks that the Issuer element contains data
	AddressFree	If the element contains the value 'Unknown', Ilmoitin.fi checks that the amount of tax reported in the \Investor\Payment\Basic\Gross element Rate is 35%, when Payment/Basic/Type is OECD501
	Investor/Payment/Rate	If Rate is less than 15%, then RateReason must be reported, unless the general tax treaty rate according to the tax treaty between Finland and the dividend beneficiary's country of residence is less than 15%

8 NOTIFICATION MESSAGES ISSUED BY THE ILMOITIN.FI SERVICE

Message added	Data element	Description
	SendingCompanyAIIN	Based on the Finnish Business ID, the service checks whether the filer is an Authorised Intermediary (AI) #You are filing the Authorised Intermediary's annual information return but you are not in the Register of Authorised Intermediaries. You can request registration by submitting form Application for entry in the register of authorised intermediaries .
	MessageTypeIndic	Ilmoitin.fi notifies, if the deletion report (MessageTypeIndic TRACE704) is submitted after 28 February #The submission for deletion reports has ended
	ReportingPeriod	Message, if a report is being filed during the current year #You are filing a report during the current year
	TopCI/EntityLegalType	Message, if a value other than OECD402 or OECD408 is submitted #The company form you have reported is XXX, check that the information is correct.
	Investor/Individual/ResCountryCode/Other	Ilmoitin.fi notifies, if the element contains information

	Investor/Organisation/ ResCountryCode/Other	#You have reported more than one country of residence. Check that the Rate (%) for the tax at source is correct in element WhtAmountAI
	Investor/Payment/Type	If the value in the TYPE element is OECD504 or OECD505, you must submit a specification in the OtherInfo element.
	Investor/Pay- ment/WhtRate/RateReason Investor/Pay- ment/WhtAmountAI	Notification if RateReason=TRACEFINDOM1 and WhtAmountAI is zero #Give the decision number for the tax-at-source card or advance ruling in the OtherInfo element

9 FURTHER INFORMATION/LINKS

The instructions will later be updated with XML examples.