

Earnings payment report – Example 6

Non-resident taxpayer

Version history

Version	Date	Description
1.0	14/07/2021	Document published.
1.01	17/09/2021	Typographical errors were corrected.



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1 DESCRIPTION OF THE EXAMPLE

Following annual changes, income types 362 (Royalty paid to a non-resident taxpayer) and 402 (Withholding tax) cannot be entered on the same report. This rule prevents incorrectly reporting the tax collected from royalties paid to a non-resident taxpayer.

A Finnish company pays a royalty to a non-resident taxpayer for using a photo they own. The amount of the royalty is EUR 800 for the payment month, and tax at source of EUR 96 is collected from it.

The data used in the example is not real. Always use correct data that matches the payment situation.

Annual change 2022: Income types 362 (Royalty paid to a non-resident taxpayer) and 402 (Withholding tax) cannot be entered on the same report.



2 EARNINGS PAYMENT REPORT

2.1 Record data (DeliveryData)

Data group details:

Data designation	Description of the data
Record data (DeliveryData)	
Time of record creation (Timestamp)	Mandatory technical data (e.g. 2022-02-01T15:39:41Z)
Data source (Source)	The software that generates the record
Record type (DeliveryDataType)	100 Earnings payment reports
Record owner's (payer's) record reference (DeliveryId)	Mandatory data used to identify the records submitted by the record owner (e.g. record_reference-2022-01-01-abc)
Rule for processing invalid data (reports) (FaultyControl)	Only invalid reports are rejected (1), Entire record is rejected (2)
Production environment (ProductionEnvironment)	Production environment (true), Test environment (false)
Record owner (DeliveryDataOwner)	
Identifier type (Type)	Business ID (1)
Identifier (Code)	1234567-8
Record creator (DeliveryDataCreator)	
Identifier type (Type)	Business ID (1)
Identifier (Code)	1234567-8
Record submitter (DeliveryDataSender)	
Identifier type (Type)	Business ID (1)
Identifier (Code)	1234567-8
Pay period (PaymentPeriod)	
Contact persons for the record (ContactPersons)	
Payer details (Payer)	



Data designation	Description of the data
Reports data (Reports)	
Signature (Signature)	

2.2 Pay period (PaymentPeriod)

Data group details:

Data designation	Description of the data
Pay period (PaymentPeriod)	
Date of payment or other report (PaymentDate)	2022-01-31
Start date (StartDate)	2022-01-01
End date (EndDate)	2022-01-31

2.3 Contact persons for the record (ContactPersons)

Data group details:

Data designation	Description of the data
Contact persons for the record (ContactPersons)	
Contact person for the record (ContactPerson)	
Name (Name)	First name Last name
Telephone number (Telephone)	040-1234567
Field of responsibility (ResponsibilityCode)	Content issues (1)



2.4 Payer identifiers (PayerIds)

Data group details:

Data designation	Description of the data
Payer identifiers (PayerIds)	
Payer's identifier (Id)	
Identifier type (Type)	Business ID (1)
Identifier (Code)	1234567-8

2.5 Basic payer details (PayerBasic)

Data group details:

Data designation	Description of the data
Basic payer details (PayerBasic)	
Company name (CompanyName)	Company Oy

2.6 Service data (ReportData)

Data group details:

Data designation	Description of the data
Service data (ReportData)	
Action type (ActionCode)	New report (1)
Payer's report reference (ReportId)	Mandatory data used to identify the report (e.g. reference-identifying-the-report-01)



2.7 Income earner identifiers (IncomeEarnerIds)

Data group details:

Data designation	Description of the data
Income earner identifiers (IncomeEarnerIds)	
Income earner identifier (Id)	
Identifier type (Type)	Foreign personal identification number (9)
Identifier (Code)	AB123456
Country code (CountryCode)	Italy (IT)

2.8 Basic income earner details (IncomeEarnerBasic)

Data group details:

Data designation	Description of the data
Basic income earner details (IncomeEarnerBasic)	
Last name (LastName)	Last name
First name (FirstName)	First name
Date of birth (BirthDate)	yyyy-mm-dd
Gender (Gender)	Female (2)



2.9 Income earner's addresses (Addresses)

Data group details:

Data designation	Description of the data
Income earner's addresses (Addresses)	
Income earner's address (TypedAddress)	
Address type (AddressType)	Address in home country (1)
Street address (Street)	Strada 2
Postal code (PostalCode)	00000
City (PostOffice)	Città
Country code (CountryCode)	Italy (IT)

2.10 International situations (InternationalData)

Data group details:

Data designation	Description of the data
International situations (InternationalData)	
Non-resident taxpayer (NonResident)	true
Country code of country of residence (NonResidentCountryCode)	Italy (IT)



2.11 Income type 362 Royalty paid to a non-resident taxpayer (TransactionBasic)

Tietoryhmän tiedot:

Data designation	Description of the data
General income type details (TransactionBasic)	
Income type code (TransactionCode)	Royalty paid to a non-resident taxpayer (362)
Amount (Amount)	800.00

2.12 Income type 404 Tax at source (TransactionBasic)

Data group details:

Data designation	Description of the data
General income type details (TransactionBasic)	
Income type code (TransactionCode)	Tax at source (404)
Amount (Amount)	96.00



3. XML record structure

```
<wrtir:WageReportsRequestToIR xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance" xmlns:wrtir="http://www.tulorekisteri.fi/2017/1/WageReportsToIR"
xsi:schemaLocation="http://www.tulorekisteri.fi/2017/1/WageReportsToIR WageReportsToIR.xsd">
```

```
<DeliveryData>
```

```
<Timestamp>2022-02-01T10:55:05+03:00</Timestamp>
```

```
<Source>The software that generates the record</Source>
```

```
<DeliveryDataType>100</DeliveryDataType>
```

```
<DeliveryId>record_reference-2022-01-01-abc</DeliveryId>
```

```
<FaultyControl>1</FaultyControl>
```

```
<ProductionEnvironment>false</ProductionEnvironment>
```

```
<DeliveryDataOwner>
```

```
<Type>1</Type>
```

```
<Code>1234567-8</Code>
```

```
</DeliveryDataOwner>
```

```
<DeliveryDataCreator>
```

```
<Type>1</Type>
```

```
<Code>1234567-8</Code>
```

```
</DeliveryDataCreator>
```

```
<DeliveryDataSender>
```

```
<Type>1</Type>
```

```
<Code>1234567-8</Code>
```

```
</DeliveryDataSender>
```

```
<PaymentPeriod>
```

```
<PaymentDate>2022-01-31</PaymentDate>
```

```
<StartDate>2022-01-01</StartDate>
```

```
<EndDate>2022-01-31</EndDate>
```

```
</PaymentPeriod>
```

```
<ContactPersons>
```



```
<ContactPerson>
  <Name>First name Last name</Name>
  <Telephone>040-1234567</Telephone>
  <ResponsibilityCode>1</ResponsibilityCode>
</ContactPerson>
</ContactPersons>
<Payer>
  <PayerIds>
    <Id>
      <Type>1</Type>
      <Code>1234567-8</Code>
    </Id>
  </PayerIds>
  <PayerBasic>
    <CompanyName>Company Oy</CompanyName>
  </PayerBasic>
</Payer>
<Reports>
  <Report>
    <ReportData>
      <ActionCode>1</ActionCode>
      <ReportId>reference-identifying-the-report-01</ReportId>
    </ReportData>
    <IncomeEarner>
      <IncomeEarnerIds>
        <Id>
          <Type>9</Type>
          <Code>AB123456</Code>
```



```
<CountryCode>IT</CountryCode>
</Id>
</IncomeEarnerIds>
<IncomeEarnerBasic>
  <LastName>Last name</LastName>
  <FirstName>First name</FirstName>
  <BirthDate>yyyy-mm-dd</BirthDate>
  <Gender>2</Gender>
</IncomeEarnerBasic>
<Addresses>
  <TypedAddress>
    <AddressType>1</AddressType>
    <Street>Strada 2</Street>
    <PostalCode>00000</PostalCode>
    <PostOffice>Città</PostOffice>
    <CountryCode>IT</CountryCode>
  </TypedAddress>
</Addresses>
<InternationalData>
  <NonResident>true</NonResident>
  <NonResidentCountryCode>IT</NonResidentCountryCode>
</InternationalData>
</IncomeEarner>
<Transactions>
  <Transaction>
    <TransactionBasic>
      <TransactionCode>362</TransactionCode>
      <Amount>800</Amount>
```



```
</TransactionBasic>
</Transaction>
<Transaction>
  <TransactionBasic>
    <TransactionCode>404</TransactionCode>
    <Amount>96</Amount>
  </TransactionBasic>
</Transaction>
</Transactions>
</Report>
</Reports>
</DeliveryData>
</wrtir:WageReportsRequestToIR>
```

