

Foreign corporation's tax-at-source card application for dividend, interest and royalty income

Technical guidance

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VERSION HISTORY

Version	Date	Notes
1.0	14.02.2020	First version published
1.01	15.04.2020	Some specifications added to content Added guidance for following elements: PreviousCardNumber, Ownership
1.02	26.05.2020	Some specifications added to content based on updated schema.
1.03	13.1.2022	Updates to mandatory/optional requirements, for example in the BeneficialOwnerOfTheIncome structure Addition of element AgentsIN for reporting an identification number for the agent Some specifications added to content, including the elements AllN, AgentsName and SeveralPayers, as well as the Address structure

1 TECHNICAL GUIDANCE FOR ELECTRONICALLY SUBMITTED APPLICATIONS FOR TAX-AT-SOURCE CARDS CONCERNING DIVIDEND, INTEREST AND ROYALTY INCOME

This guidance addresses the format requirements of online applications for tax-at-source cards, submitted by foreign corporate entities, regarding beneficiaries of dividend, interest and royalty income. The format specification must be adhered to when submitting files to the Finnish Tax Administration.

The guidance contains a description of the technical requirements and information on how applications can be sent via the Ilmoitin.fi website.

The guidance comes into force on 8 February 2022. Applications submitted on that date and later must meet the format requirements. Those who prepare an online application must pay attention to the Tax Administration's guidance for filling out [Form 6211e](#). Read more about tax-at-source cards and applications on the [Financial sector and taxation](#) pages on Tax.fi.

The tax-at-source card application consists of the following main structures, listed in their required order of priority:

- MessageSpec is a structure containing the identity information of both the XML file and the party submitting the application (=the filer of the application).
- TasBody is the application for a tax-at-source card, set out as a series of recurring smaller structures.

The structures, elements and check processes in ilmoitin.fi are currently available for testing in the Ilmoitin.fi test environment (<https://testi.ilmoitin.fi/>) from 4 January 2022. They will be available and valid in the live environment (www.ilmoitin.fi) on 8 February 2022.

The guidance additionally contains a link to the XML Schema and example files that fulfil the Tax Administration requirements including "Required Yes/No" (P/V). P=Pakollinen (Mandatory), V=Valinnainen (Optional).

1.1 Instructions for reading

This document is intended as a guidance for those who set up the files in the XML format containing the information flows of online applications for tax-at-source cards for dividends, interest and royalties, and submitted on behalf of multiple applicants.

The following characters may be shown in the bottom right of the element:

– 0...∞ means that the element may occur zero to "n" times

– and 1...∞ means that the element may occur one to "n" times.

If a solid frame surrounds an element, it means that the element is "Required", so it must be included in all submitted applications. Correspondingly, if a dotted line surrounds an element, it is an optional element. However, some of the data elements that the Schema denotes as optional are required; the check process of www.ilmoitin.fi verifies that they are included and that they have the appropriate contents. It is also recommended that optional elements are always given when applicable to the case in question. Necessary information not provided will be requested afterwards with an information request.

2 THE ILMOITIN.FI E-SERVICE

XML-format tax-at-source applications for dividend, interest and royalty income can be submitted electronically only through www.ilmoitin.fi (when the application has been set up in accordance with this Schema). The site is accessible both over the Web with a usual browser, and through a Web Services interface. Both test and live environments are available. The address of the test environment is <https://testi.ilmoitin.fi/>. The address of the live environment is www.ilmoitin.fi. To ask for the addresses of WebServices interfaces, send e-mail to tamo.tk@vero.fi.

Login or other e-authentication is required before any submittals. E-authentication is done using Suomi.fi identification. You do not need to apply for a separate Suomi.fi ID for each applicant separately, but it is enough that for example the agent submitting the application identifies into the system. If you already have a Suomi.fi ID, you need [a separate role](#) specifically for submitting XML bulk submissions of applications for tax-at-source refunds and tax-at-source cards. More information on the Suomi.fi identification methods and how to acquire one can be found at <https://www.suomi.fi/instructions-and-support/information-on-eidentification>.

2.1 Technical requirements related to the file

The size of the XML file cannot exceed 500 MB. If the file exceeds the 500 MB limit, the information must be split into several files that are 500 MB or less each. When the information is submitted with several files, each file must have a separate MessageRefID. In such cases it is recommended that the MessageRefIDs follow sequential numbering.

The required method of encoding is UTF-8. In the interests of compatibility, we require the ISO8859-1 character set, with UTF-8 encoding. This means that characters of the Cyrillic alphabet are not recommended. The file must not contain the Byte Order Mark (BOM) character.

The following special characters must be converted into the following formats (especially & and <):

Character	Description	Must be submitted as:
&	the ampersand	& conversion is mandatory
<	“less than”	< conversion is mandatory

Table 1. Special characters, converted

The following table contains further restrictions on the characters.

Character	Description	Must be submitted as:
>	“greater than”	> conversion is not mandatory, but conforms with best practices
'	the apostrophe	' conversion is not mandatory, but conforms with best practices
”	quotation marks	" conversion is not mandatory, but conforms with best practices
--	double hyphen	This character must not appear in an XML file
/*	slash asterisk	This character must not appear in an XML file
&#	ampersand hash	This character must not appear in an XML file

Table 2. Further restrictions on special characters

3 SENDING THE APPLICATION

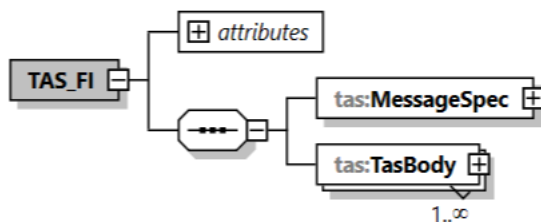
The tax-at-source card application typically concerns the current calendar year. You can prepare one single application to request tax-at-source cards for a number of applicants.

4 SENDING ATTACHMENT FILES WITH AN APPLICATION

More information on how to submit attachments to bulk submissions can be found in the separate guidance Electronically supplied enclosures to tax-at-source refund applications and applications for tax-at-source cards, available on the [IT developers page](#).

5 STRUCTURE OF THE XML SCHEMA

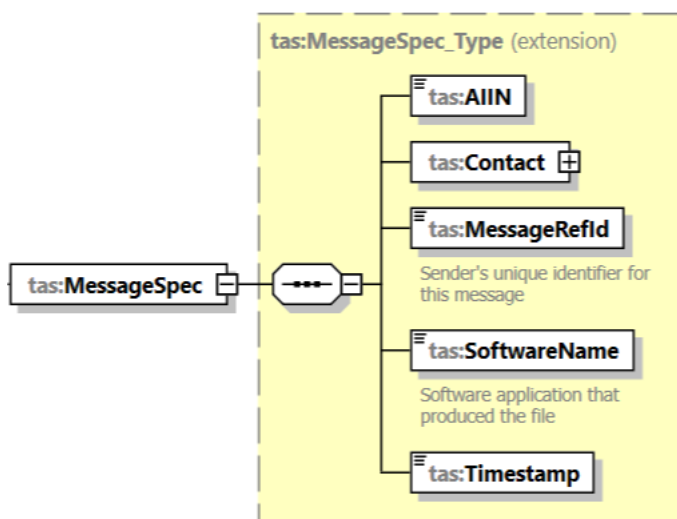
This section discusses the structures that require additional guidance and instructions. Descriptions of the check processes and messages provided by the www.ilmoitin.fi are found here in section 5 and in the next section, section 6.



The Schema requires naming based on “tas”.

5.1 MessageSpec

This structure is for providing identifying information on the technical submission of the application.



Element	Attribute	Type	P/V
AIN		string	P

- This element is for the identification code (Business ID) of the agent/representative who actually submits the application on the portal
- There may be several ID formats:
 - o The Finnish Business ID (=y-tunnus)
 - A Finnish Business ID consists of seven digits, a dash and a control mark, for example 1234567-8
 - o The TIN (taxpayer ID code format in other countries)
 - o The VAT number
 - o The trade registration number of the agent, issued by a registration authority in the agent's country
- When reporting an ID other than a Finnish Business ID, the ID cannot include dashes

Element	Attribute	Type	P/V
Contact			P

- This element is for the personal information of the technician who handled the submittal
- To look up the required structure, see [5.3 Contact](#)

Element	Attribute	Type	P/V
MessageRefID		string	P

- The unique identifier generated by the agent's software program
- It is the responsibility of the agent (i.e. their software program) to make sure the same MessageRefID is only used once
 - o However, in the case of a replacement application, the original MessageRefID must be used
- The software of the agent submitting the application must generate its unique identifier based on the following information: type of application (TAS), a code number, the year of submittal, a sequential running digit. Examples of identifiers:
 - o TAS-6606611-7-2020-1
 - o TAS-1267865345-2020-001
- The check process on www.ilmoitin.fi verifies the format: application type – the code – the year – a sequential number
- An error message appears if an identifier is entered that has been used previously

Element	Attribute	Type	P/V
SoftwareName		string	P

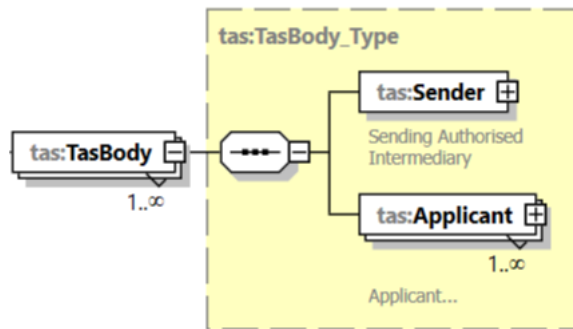
- This element is for the name of the software that produced the file

Element	Attribute	Type	P/V
Timestamp		dateTime	P

- This element is for the date and time, e.g. 2020-05-02T09:30:45Z to indicate when the application was submitted

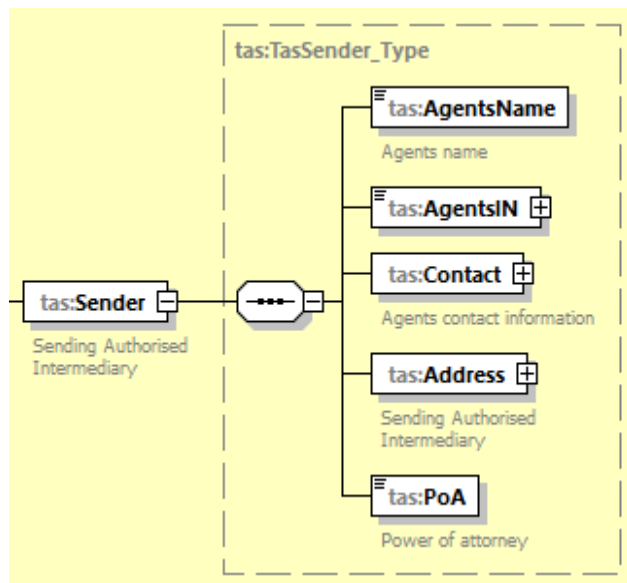
5.2 TasBody

This Structure contains information on the tax-at-source card application, set out as a series of recurring smaller structures.



5.2.1 Sender

This structure is for the information on the agent or representative. Information requests and decision letters will be sent to the agent specified in this structure.



Element	Attribute	Type	P/V
AgentsName		string	P

- This element is for the name of the agent or representative, etc. – this may be an Authorized Representative, a Custodian, an Intermediary, a Consulting Firm
- For the purpose of written correspondence, write a contact name or department at the end of the name
 - o For example: Agent Plc / John Smith

Element	Attribute	Type	P/V
AgentsIN		string	P

- This element is for the identification code of the agent/representative
- There may be several ID formats:
 - o The Finnish Business ID (=y-tunnus)
 - If the acting agent is an Authorised Intermediary (AI), provide the Finnish Business ID given to the AI
 - A Finnish Business ID consists of seven digits, a dash and a control mark, for example 1234567-8
 - o The TIN (taxpayer ID code format in other countries)
 - o The VAT number
 - o The trade registration number of the agent, issued by a registration authority in the agent's country

Element	Attribute	Type	P/V
Contact			P

- This element is for the agent's or representative's name, address, department, etc.
- To look up the required structure, see [5.3 Contact](#)

Element	Attribute	Type	P/V
Address			P

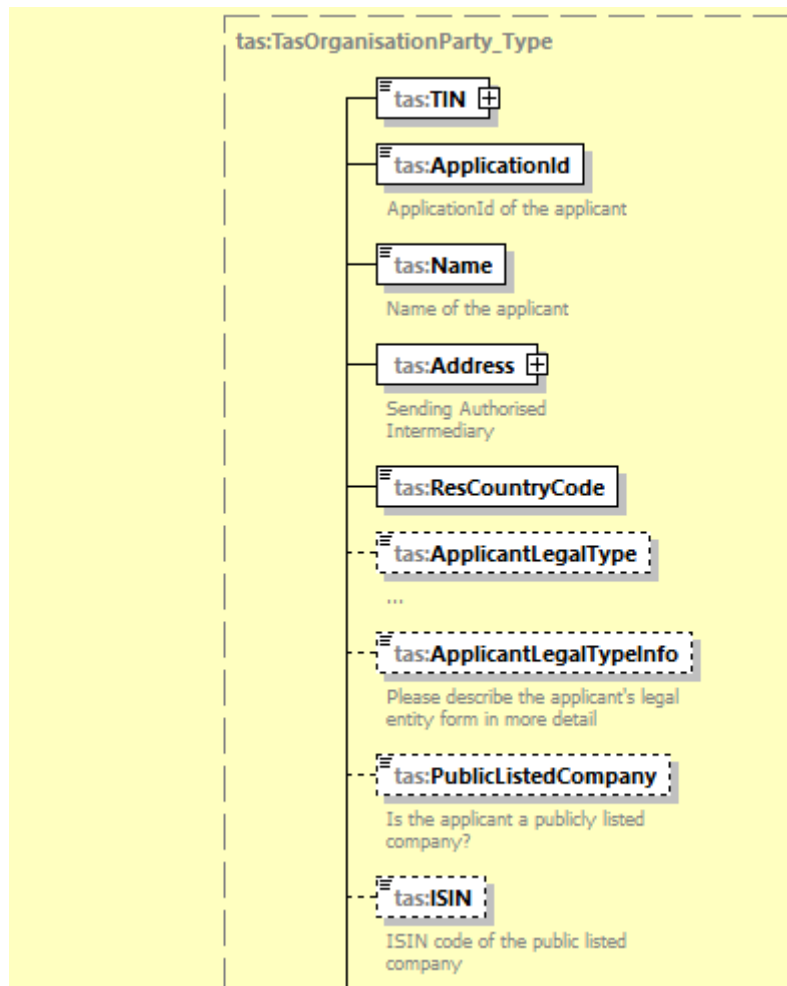
- This element is for the agent's or representative's address
- For more information, see [5.4 Address structures](#)

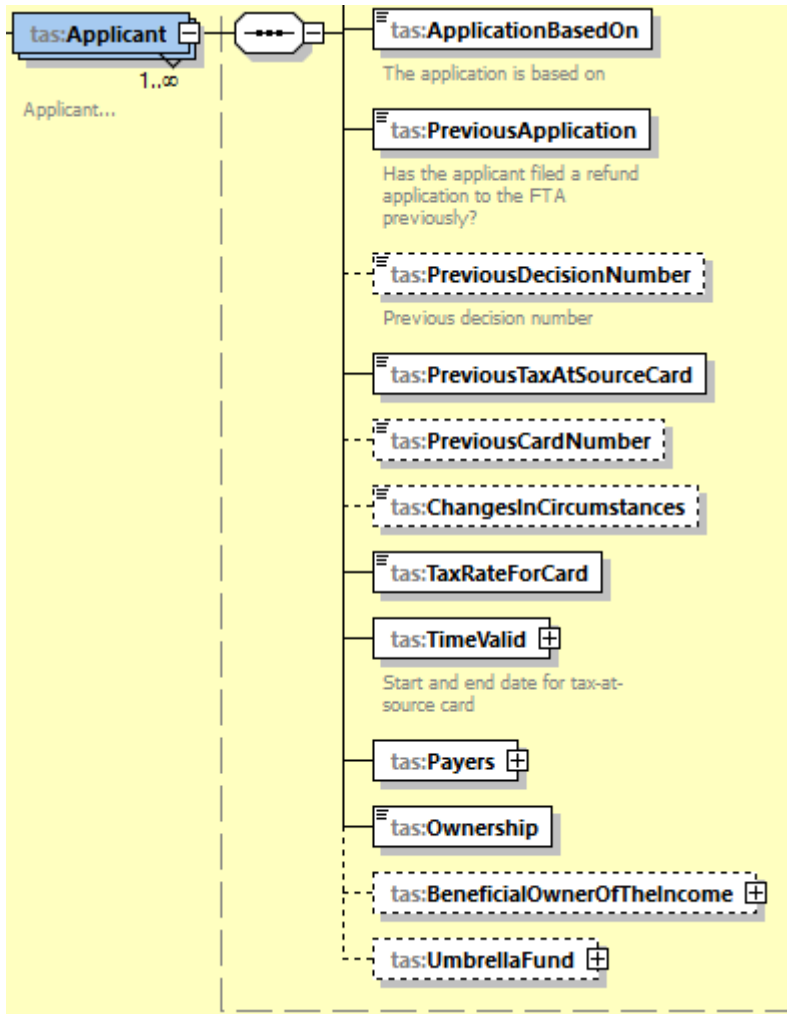
Element	Attribute	Type	P/V
PoA		boolean	P

- This element is for indicating whether a power of attorney is enclosed or not
- Values
 - o True = Yes
 - o False = No

5.2.2 Applicant

This structure is for the applicant's information, given in a series of recurring structures





Element	Attribute	Type	P/V
TIN			P
	IssuedBy		
	inType		

- This element is for indicating the IN/TIN of the organisation
- Attribute
 - o issuedBy
 - The country of issue of the TIN or IN
 - The 2-character Country Code
 - o inType
 - TIN (Tax identification number), e.g. a Finnish Business ID or tax identification number issued by local tax officials
 - GIIN, identifier issued by the IRS for FATCA reporting
 - IN (Identification number), if a TIN or GIIN is unavailable

Element	Attribute	Type	P/V
ApplicationId		string	P

- This element is for indicating a unique reference code for the organisation that submits the application for a tax-at-source card
- The ID is mainly used for purposes of matching any enclosures and attachment files with the applicant's application form
 - o Similarly the ID can be used in communication with the Tax Administration
- When you generate an ApplicationId, the required format is: application type (TAS)_your organisation's TIN/IN_year application is sent_reference. An example: TAS_6606611-7_2020_00001

- if any attachments or enclosures are added, the unique reference code helps find the right applicant
- Ilmoitin makes a check to ensure that the code is unique

Element	Attribute	Type	P/V
Name		string	P

- This element is for the official name of the organisation that submits the application for a tax-at-source card

Element	Attribute	Type	P/V
Address			P

- This element is for the address of the organisation that submits the application for a tax-at-source card
- For more information, see [5.4 Address structures](#)

Element	Attribute	Type	P/V
ResCountryCode		iso:CountryCode_Type	P

- This element is for indicating the country of the organisation that submits the application for a tax-at-source card

Element	Attribute	Type	P/V
ApplicantLegalType			V

- This element is for indicating the legal form of the party that submits the application for a tax-at-source card
- Values:
 - TAS401=Corporate entity
 - TAS402=State, municipality or other public entity
 - TAS403=Charity or association
 - TAS404=Pension institution or fund
 - TAS405=UCITS fund
 - TAS406=Non-UCITS fund
 - TAS407=Trust
 - TAS408=Estate
 - TAS409=Other
 - TAS410=Consortium
- You can only choose one option. If none of the options directly applies to the applicant, choose TAS490=Other and give a more detailed description of the applicant's legal form in the element ApplicantLegalTypeInfo

Element	Attribute	Type	P/V
ApplicantLegalTypeInfo		string	V

- This element is for more detailed information on the legal form

Element	Attribute	Type	P/V
PublicListedCompany		boolean	V

- This element is for indicating whether the organisation requesting the card is publically listed or non-listed
- Values
 - True = Yes
 - False = No

Element	Attribute	Type	P/V
ISIN			V/P

- This element is for indicating the ISIN of the organisation
- This is a required data element if "Yes" had been entered in PublicListedCompany

Element	Attribute	Type	P/V
ApplicationBasedOn			P

- This element is for indicating the reason for requesting refund of tax at source
- Permissible values:
 - o TAS101 = Tax convention
 - o TAS102 = EU Law
 - o TAS103 = Other reason

Element	Attribute	Type	P/V
PreviousApplication		boolean	P

- This element is for indicating whether the applicant has been issued a decision by the tax authority regarding refund of tax at source
- Values
 - o True = Yes
 - o False = No

Element	Attribute	Tyyppi	P/V
PreviousDecisionNumber		string	V/P

- This element is for filling in a previous refund decision number
- This is a required data element if "Yes" has been entered in PreviousApplication
 - o If the previous decision number is unknown, enter "unknown" in the element

Element	Attribute	Type	P/V
PreviousTaxAtSourceCard		boolean	P

- This element is for indicating whether the applicant has been issued a tax-at-source card previously
- Values
 - o True = Yes
 - o False = No

Element	Attribute	Tyyppi	P/V
PreviousCardNumber		string	V/P

- This element is for filling in a previous tax-at-source card decision number
- This is a required data element if "Yes" has been entered in PreviousTaxAtSourceCard
 - o If the previous decision number is unknown, enter "unknown" in the element

Element	Attribute	Type	P/V
ChangesInCircumstances		boolean	V/P

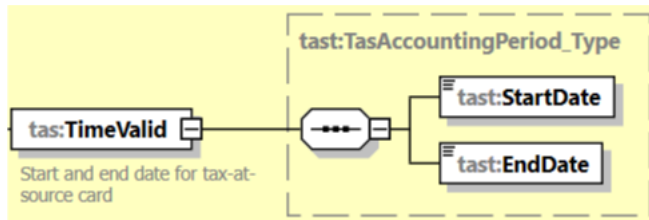
- This element is for indicating whether there have been any changes in the circumstances as described in earlier applications
- This is a required data element if "Yes" has been entered in either of the elements PreviousApplication and/or PreviousTaxAtSourceCard
- Values
 - o True = Yes
 - o False = No

Element	Attribute	Type	P/V
TaxRateForCard		integer	P

- This element is for indicating the desired tax percent rate for the tax-at-source card

Element	Attribute	Type	P/V
TimeValid			P

- This structure is for setting the period for which the tax-at-source card is requested



Element	Attribute	Type	P/V
StartDate		date	P

- This element is for the start date, format yyyy-mm-dd, of the tax-at-source card's validity

Element	Attribute	Type	P/V
EndDate		date	P

- This element is for the end date, format yyyy-mm-dd, of the tax-at-source card's validity

Element	Attribute	Type	P/V
Payers			P

- This structure is for information on the payer, in a series of recurring Payer structures
- For more information, see [5.2.2.1 Payers](#)

Element	Attribute	Tyyppi	P/V
Ownership		Boolean	P

- This element is for stating whether the applicant owns shares of a Finnish company.
- Enter "Yes" only if the applicant owns shares of at least one Finnish company at the time of application.
- Values:
 - True = Yes
 - False = No

Element	Attribute	Type	P/V
BeneficialOwnerOfTheIncome			V

- For more information, see [5.2.2.2 BeneficialOwnerOfTheIncome](#)

Element	Attribute	Type	P/V
UmbrellaFund			V

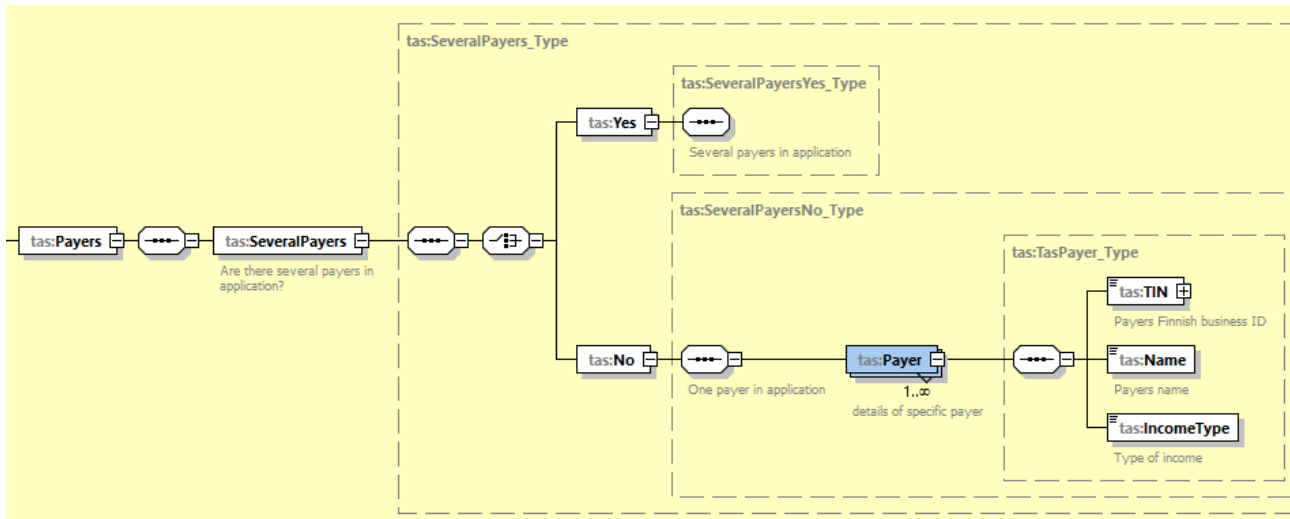
- For more information, see [5.2.2.3 UmbrellaFund](#)

5.2.2.1 Payers

This structure is for the payers' information, to be provided in a series of recurring structures.

Element	Attribute	Tyyppi	P/V
SeveralPayers		Boolean	P

- This element is for stating whether the application concerns several payers or one specific payer.
 - You can only submit one of the structures, either "Yes" or "No"



Element	Attribute	Tyyppi	P/V
Yes		boolean	V

- This element is for stating that the application concerns several dividend payers
- When you choose this option, the tax-at-source card will state that the payer is "Finnish publicly listed companies"

Element	Attribute	Tyyppi	P/V
No		boolean	V

- This element is for stating that the application concerns one specific payer

Element	Attribute	Tyyppi	P/V
Payer			P

- This element is for the information on the specific payer in recurring structures

Element	Attribute	Tyyppi	P/V
TIN			P
	issuedBy		

- This element is for the payer's Finnish Business ID (=y-tunnus)
- Attribute
 - o issuedBy
 - The country of issue of the IN or TIN
 - The 2-character Country Code
 - the only permissible country code is "FI"
- Ilmoitin makes a check on the format

Element	Attribute	Tyyppi	P/V
Name		string	P

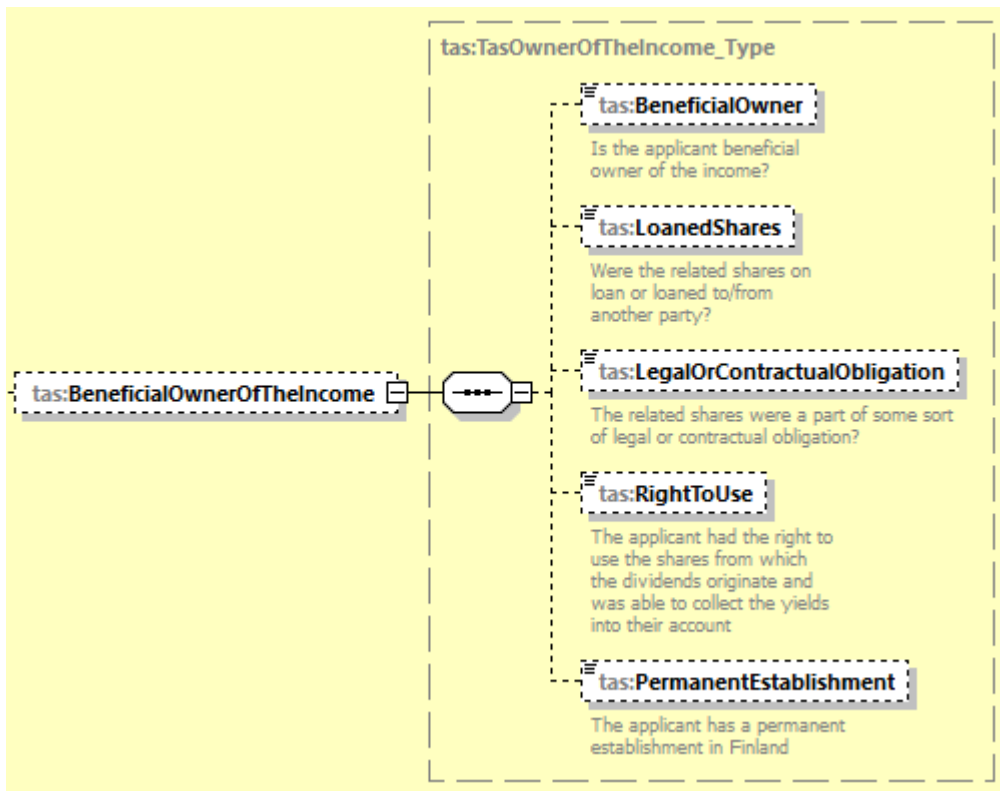
- This element is for the payer's name

Element	Attribute	Tyyppi	P/V
IncomeType			P

- This element is for the type of the income
- Permissible values:
 - o TAS201 = dividend
 - o TAS202 = interest
 - o TAS203 = royalty

5.2.2.2 BeneficialOwnerOfTheIncome

This structure is for information on in what way the applicant has the right to the dividends in question.



Element	Attribute	Type	P/V
BeneficialOwner		Boolean	V

- This element is for stating whether the applicant is the beneficial owner (Yes/No) of the income
- Values:
 - o True = Yes
 - o False = No

Element	Attribute	Type	P/V
LoanedShares		Boolean	V

- This element is for stating whether the shares were part of a lending agreement (Yes/No)
- Values:
 - o True = Yes
 - o False = No

Element	Attribute	Type	P/V
LegalOrContractualObligation		Boolean	V

- This element is for stating whether the shares were part of some other legal or contractual obligation (Yes/No)
- Values:
 - o True = Yes
 - o False = No

Element	Attribute	Type	P/V
RightToUse		Boolean	V

- This element is for giving a statement on whether the applicant has rights over the shares on which dividends were paid to the applicant's account (Yes/No)
- Values:
 - o True = Yes

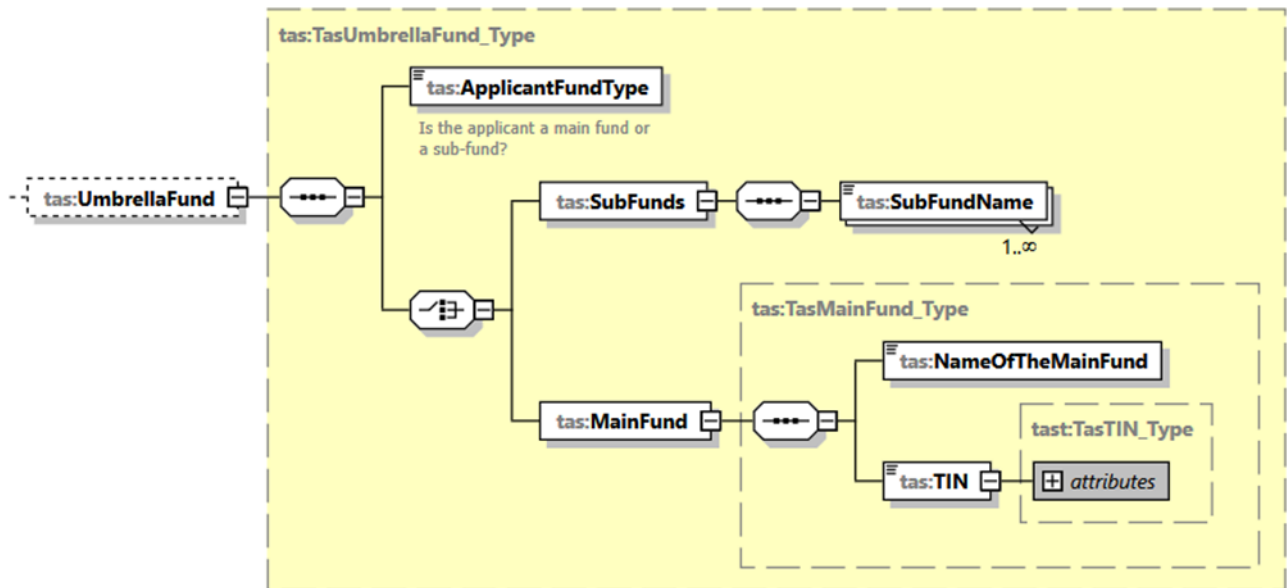
- o False = No

Element	Attribute	Type	P/V
PermanentEstablishment		Boolean	V

- This element is for stating whether the applicant has a permanent establishment in Finland (Yes/No)
- Values:
 - o True = Yes
 - o False = No

5.2.2.3 UmbrellaFund

This structure is for the main fund or the sub-fund of an umbrella fund.



Element	Attribute	Type	P/V
ApplicantFundType			P

- This element is for stating whether the applicant is a main fund or a sub-fund
- Permissible values:
 - TAS901 = Main fund
 - TAS902 = Sub-fund

Element	Attribute	Type	P/V
SubFunds			V

- This element is for the names of the sub-funds, to be used in situations where the ApplicantFundType is the main fund

Element	Attribute	Tyyppi	P/V
SubFundName			P

- This element is for giving the names of the sub-funds in recurring structures, when the ApplicantFundType is main fund.

Element	Attribute	Type	P/V
MainFund			V

- This element is for the name, and TIN, of the main fund in situations where the ApplicantFundType is a sub-fund

Element	Attribute	Type	P/V
NameOfTheMainFund			P

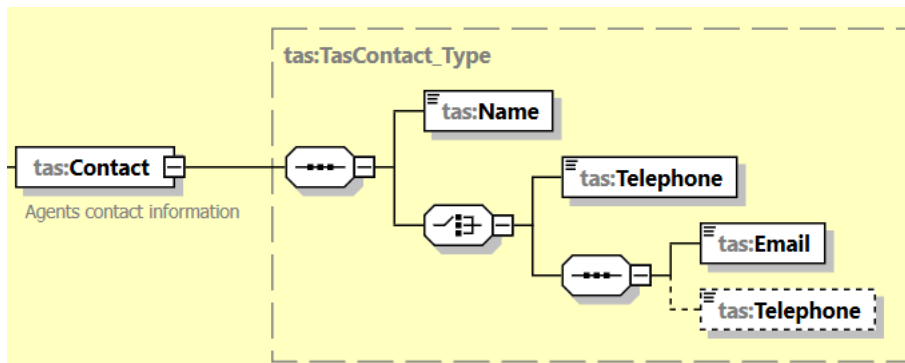
- This element is for the name of the main fund
- This is a required element when MainFund is included

Element	Attribute	Type	P/V
IN			P
	issuedBy		
	INType		

- This element is for the TIN/IN of the main fund
- Attribute
 - o issuedBy
 - The country of issue of the TIN or IN
 - The 2-character Country Code
 - o inType
 - TIN (Tax identification number), e.g. a Finnish Business ID or tax identification number issued by local tax officials
 - GIIN, identifier issued by the IRS for FATCA reporting
 - IN (Identification number), if a TIN or GIIN is unavailable
- This is a required element when MainFund is included

5.3 Contact

Give the contact information for a person who can provide additional information in this Structure.



Element	Attribute	Length	Type	Required Yes/No
Name		Min 1 character	string	Required(=P)
Telephone		Min 6 characters	string	V/P
Email		Max 254 characters	string	V/P

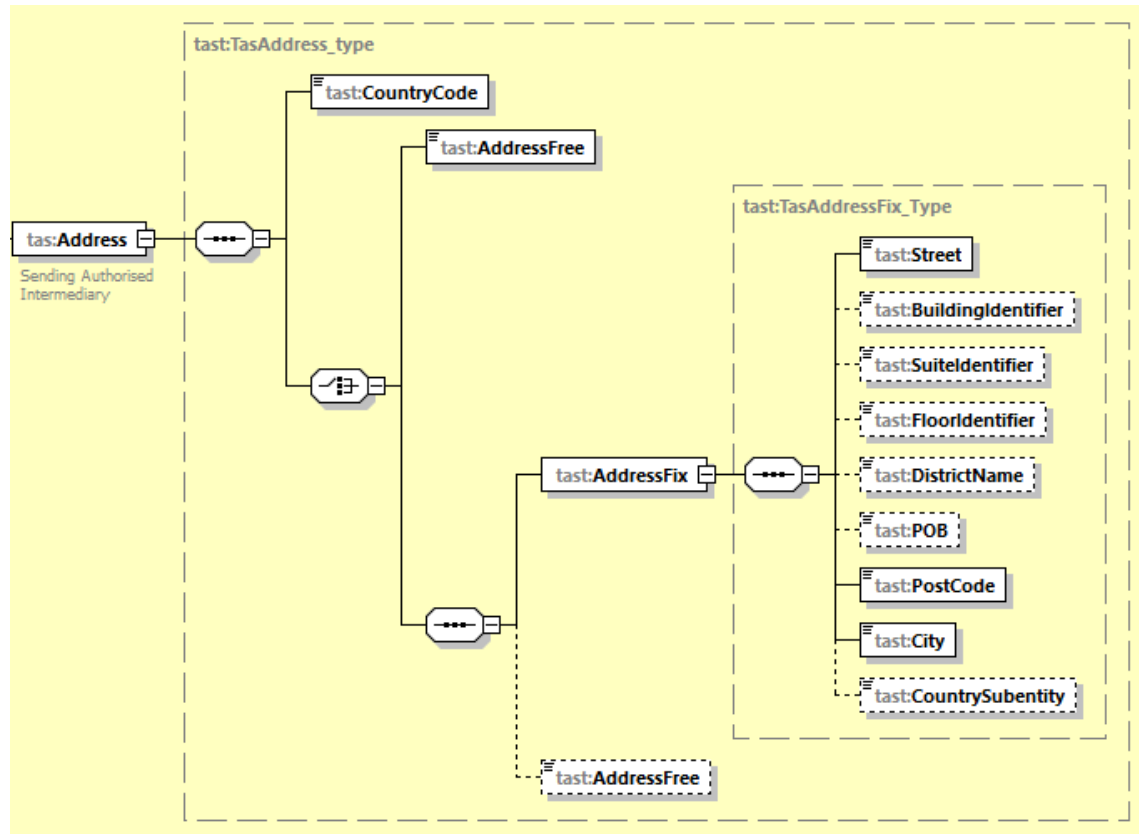
- This element is for filling in the last name and first name of the person who can give more information about the application, including a phone number (international) and an e-mail address.
- Required minimum information: you must give at least one point of contact; either a phone number or e-mail
 - o The email given can also be a group email address

5.4 Address structures

Address information must be given with either the AddressFix or AddressFree structure. The AddressFree structure is only used when it is not possible to report address information with the AddressFix structure.

If you are using AddressFix to facilitate address reporting, this structure must include the full street address, with at least the following details

- Street address
- Post office (town or city)
- Postal code



Element	Attribute	Type	P/V
CountryCode		iso:CountryCode_Type	P

- Country of location of the address
- The 2-character Country Code (ISO-3166-1 Alpha 2)

5.4.1 AddressFree

This data element is in use in cases where the address cannot be entered in the AddressFix structure.

Element	Attribute	Type	P/V
AddressFree		string	V

- This element is a free-text field for address information
- Recommended address format is first the street, then the town or city (=post office) and finally the postal code
- This element is secondary while AddressFix is the primary element
- If your AddressFix structure contains all the necessary addresses, you should leave out AddressFree
- However, this is a required element if no address has been given in the AddressFix structure
 - o A check process makes sure that at least 7 characters are entered.
- The address is a required data element and it must always be reported if the party submitting the application knows the address
- If the party submitting the application does not have any current address or previously valid address on file, it can be reported as "Unknown" in the AddressFree element.
 - o This means that the party submitting the application has declared and affirmed that it does not know the address, and that applicable law does not require that it should know the address

5.4.2 AddressFix

This structure is for address information.

Element	Attribute	Type	P/V
Street			P

- Street name
- Enter the word "unknown" if you do not know
- Ilmoitin makes a check to ascertain that some information is entered here

Element	Attribute	Type	P/V
BuildingIdentifier			V

- House no./Building no.

Element	Attribute	Type	P/V
SuiteIdentifier			V

- Apartment number, etc.

Element	Attribute	Type	P/V
FloorIdentifier			V

- The floor or storey in the building

Element	Attribute	Type	P/V
DistrictName			V

- Name of the neighbourhood, district, section of the town

Element	Attribute	Type	P/V
POB			V

- P.O. Box

Element	Attribute	Type	P/V
PostCode			P

- Postal code
- Ilmoitin makes a check to ascertain that some information is entered here
- Minimum length is 1
- Enter "00000" if you do not know the postal code

Element	Attribute	Type	P/V
City			P

- City/Municipal entity
- Enter the word "unknown" if you do not know the name of the town or city

Element	Attribute	Type	P/V
CountrySubentity			V

- Province or other sub-entity of the country

6 AUTOMATED CHECK PROCESSES RUN BY ILMOITIN

A check process is added	Data element	Description of the check
	All records	Error message given: #Aineisto pitää sisällään kiellettyjä merkkejä tai merkkiyhdistelmiä (--,&#, ' tai /*) Translation of error message: The submitted filing contains unacceptable characters, or unacceptable combinations of characters (--,&#, ' or /*)
	MessageRefId	Ilmoitin.fi checks the format of the Finnish Business ID Error message given: #Virheellinen ytunnus [] elementissä [] Translation of error message: The Business ID in the [] Element [] is invalid
	TaxRateForCard	Error message given: #Tieto pitää olla välillä 0 - 100% Translation of error message: The value must be from 0 to 100%
	ApplicationId	Ilmoitin.fi checks that the ApplicationId given is unique. Error message given: #Olet lähettämässä ilmoitusta jo aiemmin käytetyllä ApplicationId:llä Translation of error message: You are about to send a report with an ApplicationId that has been used previously.
	PublicListedCompany ISIN	The ISIN code must be given, when the answer is "Yes" in the PublicListedCompany element. The format of the ISIN code is also checked. Error message given: #ISIN-koodi on ilmoitettava kun PublicListedCompany on true #PublicListedCompany / ISIN-koodi on virheellinen Translation of error messages: ISIN-code must be given when PublicListedCompany is true PublicListedCompany / ISIN-code is invalid

7 LIST OF MESSAGES FROM ILMOITIN

A message is added	Data element	Description of the message
	MessageRefID	An error message appears if a report submitted earlier had the same MessageRefID Message given: #Olet lähettämässä ilmoitusta jo aiemmin käytetyllä MessageRefId:llä, nyt lähetetty sanoma pyyhkii yli kaikki aiemmat samalla MessageRefId:llä lähetetyt ilmoitukset Translation of message: You are about to send a report with a MessageRefId that has been used previously; if you do that, it will overwrite all the previous report and filings that have this MessageRefId
	TIN	An error message appears, if the same file contains several identical TINs or registration numbers Message given: #Olet lähettämässä ilmoitusta, jossa usealla hakijalla on sama TIN ja muu tunnus. Voit lähettää vain yhden hakemuksen per hakija

		Translation of message: You are about to send a report where several applicants have the same TIN or registration number. You can only send one application per applicant.
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8 FURTHER INFORMATION AND LINKS

The XML Schema and example files can be found in the same place as the technical instructions:

[Specifications - Direct data transfers and other e-filings](#)