# ELECTRONICALLY SUPPLIED ENCLOSURES TO TAX-AT-SOURCE REFUND APPLICATIONS AND APPLICATIONS FOR TAX-AT-SOURCE CARDS

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# Information on changes

| Date | Version | Description |
|------|---------|-------------|
| 14.02.2020 | 1.0 | First version published |
| 26.02.2020 | 1.01 | Minor changes in attachment names |
| 24.11.2022 | 1.1 | Minor clarification regarding the naming convention |

23.11.2022

# 1   INTRODUCTION

This guidance is for filers of applications for refunds of tax at source and applications for tax-at-source cards in XML format on behalf of multiple applicants. The guidance provides specific instructions for sending enclosures – attachment files – electronically through the www.ilmoitin.fi website.

Every application must be enclosed with at least one of the types of attachments listed below in section 3.

For more information on the applications in XML format, see the technical instructions for *Application for refund of tax withheld at source on dividends, interest and royalties* and *Foreign corporation's tax-at-source card application for dividend, interest and royalty income.*

# 2   TO SEND ATTACHMENTS ELECTRONICALLY

Enclosures to refund applications and tax-at-source card applications for dividend, interest and royalty income can be sent through the Ilmoitin.fi website. They can be sent as attachment files in PDF format. The only format for attachment files is PDF. Files that are not in PDF format, should be converted to PDF with the 'Print to pdf' function. Filers that send attachments must have already sent the application, and consequently there is an ApplicationId in existence, relating to a specific application that can be found in Ilmoitin.fi. The attachment file will be linked to that application.

Special consideration must be given to the  filename when you submit an attachment file. The filename should match the contents of the file. Please note that Ilmoitin.fi does not run a check process that would examine the contents of submitted attachment files.

# 3   LIST OF THE RESERVED ATTACHMENT TYPES

The naming convention for various types of attachment files does not allow the space character; instead, enter and underscore '_' between the words of a filename, e.g. Kaupparekisteriote_tai_vastaava.

## 3.1   Refund applications for tax at source on dividend, interest and royalty income

  – Power_of_attorney
    o  this attachment is a signed power of attorney, issued by the corporate entity being the applicant, to the corporate entity's representative indicated in the application

  – Trade_register_extract_or_equivalent
    o  this attachment only for corporate entities
    o  if the person who has signed the power of attorney has done so on the corporate entity's = applicant's behalf, you must enclose a trade register extract or a similar document that proves that this person has the right to sign for the company

  – Certificate_of_residence_or_equivalent
    o  this attachment is a certificate, issued by a public authority in the applicant's country of tax residence, confirming the applicant's tax residency in the country where the applicant claims to have been resident during the years when dividends have been paid; such a certificate cannot

be replaced by another type of registration certificate unless the applicant cannot receive a proper certificate of tax residence

- Voucher
  - this attachment is a receipt or voucher, issued by the bank or other intermediary, proving that the income was paid, acceptable alternatives to such receipts/vouchers are e.g. a list of income payments, endorsed by the bank or intermediary

- Grounds_for_application
  - this attachment only for corporate entities
  - this attachment should be submitted in case the reason for the application is "EU law" or "other reason"; further explanation must be enclosed as to why tax at source had been withheld excessively, and as to why there should be a refund of that tax

- Fund_prospectus
  - this attachment only for corporate entities
  - this attachment should be submitted in case the reason is "EU law" or "other reason", and the applicant is an investment fund or some other comparable fund entity. There should be a prospectus of the fund enclosed, relating to the fiscal years when the dividends had been paid

- Other
  - this attachment type is "other", i.e. other than the above. For example, a written account that explains the applicant's circumstances, etc.
  - if you enclose an attachment file that falls in the "other/muu" category, its filename must describe its contents. For example: WHT_6606611-7_2020_010101_Other_written_account_1.pdf
    - maximum character length for the words that describe the content of the attachment is 40 characters; alphabetic and numeric characters are permitted, instead of spaces between words use underscores '_'

## 3.2 Applications for a tax-at-source card for dividend, interest and royalty income

Corporate entities are the only filers of applications for tax-at-source cards and enclosures to them.

- Power_of_attorney
  - this attachment is a signed power of attorney, issued by the applicant to the representative indicated in the application

- Trade_register_extract_or_equivalent
  - if the person who has signed the power of attorney has done so on the corporate entity's = applicant's behalf, you must enclose a trade register extract or a similar document that proves that this person has the right to sign for the company

- Certificate_of_residence_or_equivalent
  - this attachment is a certificate, issued by a public authority in the applicant's country of tax residence, confirming the applicant's tax residency in the country where the applicant claims to have been resident during the years concerned; such a certificate cannot be replaced by another type of registration certificate unless the applicant cannot receive a proper certificate of tax residence

- Grounds_for_application
    - this attachment should be submitted in case the reason for the application is "EU law" or "other reason"; further explanation must be enclosed as to why the desired percentage rate of tax is requested
- Fund_prospectus
    - this attachment should be submitted in case the reason is "EU law" or "other reason", and the applicant is an investment fund or some other comparable fund entity. There should be a prospectus of the fund enclosed, relating to the most recent fiscal year
- Proof_of_purchase
    - this attachment is a certificate that proves the ownership by the corporate entity of the Finnish company's shares, as indicated in the application. For example, a receipt, confirmation, etc. issued by the intermediary, proving that shares had been bought; a certified photocopy of a statement of account, showing the transactions in the applicant's book-entry account; the document(s) should show all of the Finnish payors whose shares the applicant owns at the time of application
- Other
    - this attachment type is "other", i.e. other than the above. For example, a written account that explains the applicant's circumstances, etc.
    - if you enclose an attachment file that falls in the "other/muu" category, its filename must describe its contents. For example: TAS_6606611-7_2020_010101_Other_written_account_1.pdf
        - maximum character length for the words that describe the content of the attachment is 40 characters; alphabetic and numeric characters are permitted, instead of spaces between words use underscores '_'

## 4   THE NAMING CONVENTION FOR ATTACHMENT FILES

When you send enclosures/attachment files falling into the LÄVE category, they must have correct filenames. The Ilmoitin.fi gateway site does not add names to any attachment files or enclosures.

It is permissible to send multiple attachments for one applicant. The filename must contain an ApplicationId to identify the previously submitted application that the attachment file is an enclosure to. The system must be able to find that ApplicationId stored in Ilmoitin.fi.

In accordance with the Naming Convention, an acceptable filename comprises the following elements: "ApplicationID"_"attachment type"(_"specifier").pdf

- ApplicationID
    - *Type of application*
        - *WHT = Enclosure to a Refund application for tax at source on dividends*
        - *TAS = Enclosure to an Application for a tax-at-source card*
    - *IN/TIN*
        - *this is the IN/TIN of the organisation/corporate entity being the applicant, or the IN/TIN of an individual applicant*

- *Year*
  - *the year of sending the application*
- *a specifier of your choice set up in free format*

- the type of enclosure
- specifier (optional, may be used for instance if you have multiple enclosures of the same type)

Example 1 (Power of Attorney):
WHT_6606611-7_2020_010101_Power_of_attorney.pdf

Example 2 (certificate of residence):

WHT_010101A9733_2020_11223344_Certificate_of_residence_or_equivalent.pdf

Example 3 (trade register extract):

TAS_6612663-4_2020_AA123456_Trade_register_extract_or_equivalent.pdf

Example 4 (other):
TAS_6612663-4_2020_AA123456_Other_written_account_1.pdf

Example 5 (multiples of same enclosure type)

- WHT_6606611-7_2020_010101_Power_of_attorney_Teppo_Testaaja.pdf

- WHT_6606611-7_2020_010101_Power_of_attorney_Matti_Meikalainen.pdf

Make sure you give a filename that matches the contents of the type of the enclosure. Please note that Ilmoitin.fi does not run a check process that would examine the contents of submitted files.

# 5  STEP-BY-STEP DESCRIPTION OF SUBMITTAL

The following is a description of how enclosures are sent via Ilmoitin.fi:

- The user
  - must first sign in to Ilmoitin
  - select Tax at source attachment files
  - go to the file directory on the user's workstation, select the desired set of <u>correctly named</u> files in one operation
  - send the set of files

- Ilmoitin then performs a check, based on filenames, on whether the stored information in Ilmoitin.fi contains the relevant application(s) that had been submitted previously (with the same ApplicationId)
  - If the result is affirmative (and the same ApplicationId's are there), the submittal of the enclosures/attachment files is successful.
  - If there are errors in the details, such as a missing ApplicationID or a wrong filename, you cannot submit the files because they do not pass the check.