

Annual information return on dividends Itemization section (VSOSERIT)

DESCRIPTION OF THE DATA FILE 2022

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Version history

Date	Version	Description
3.1.2022	1.0	First release concerning the 2022 taxable year.
8.2.2022	1.1	Check #1594 has been replaced by check #1824.

1 INTRODUCTION

This guidance explains the structure of the required inbound file and the check procedures that follow. For more information, see [Electronic filing of information returns, general description \(pdf\)](#) (*tax.fi > About us > IT developers > Data format specifications > Annual information returns & instructions > Electronic filing of information returns, general description*).

2 DESCRIPTION OF THE INFORMATION FLOW AND SUBMITTAL OF FILES

The filing of the return concerns the beneficiary's dividends for the tax year that **are ready for payment to him or her** even in cases where actual payment is not yet made.

To read more about annual information returns, go to [Forms](#) (*tax.fi > About us > Contact us > Forms > Annual information*).

To check the method of identification required by this information flow, the required role and the place in the flow where authorisations are checked, go to [Methods of sign-in, roles and rights to represent organisations](#) (*Ilmoitin.fi > Instructions and templates > Methods of sign-in, roles*).

3 MAKING CORRECTIONS

For year-specific instructions for making corrections, go to [Making corrections to annual information returns](#) (*tax.fi > About us > IT developers > Data format specifications > Annual information returns & Instructions > Making corrections to annual information returns*).

4 PERIOD OF VALIDITY

The file formatting and checks according to this specification come into force on 29 March 2022 and continue to be in force until a new version of the specification is released.

For information about deadlines for filing, see the year-specific schedule on [IT developers](#) (*vero.fi > Verohallinto > Ohjelmistokehittäjät > Aikataulu vvvv*). The schedule is available in Finnish and Swedish.

5 COMBINED INFORMATION FLOWS

You may send us the following flows in the same computer file as you are sending your VSOSERIT flow:

- VSOSYHTV

6 CHANGES ON THE PREVIOUS YEAR

Version	Data Name	Data element	Description
1.0	12-15/058	Year of payment	Year changed
1.1			Check #1594 has been replaced by check #1824.

7 LIST OF THE DATA CONTENT

Position	Code	Conditional	T	L/T	Description	Format	Permissible values:
1-8	000	P	T		File identifier	AN8	VSOSERIT
10	082	V			Deletion	A1	D
12-15	058	P	T	*	Year of payment	VVVV	2022

Position	Code	Conditional	T	L/T	Description	Format	Permissible values:
					The calendar year when the dividends are available for cash payment to the beneficiary. For more information, see section 2 and the guidance for completing the return form.		
17-25	010	P	T	*	Business ID of the distributing company	YTUNNUS2	
27-28	084	P	T	*	Type of Payment 01 = Dividends 04 = Distribution of retained earnings, taxable as dividends (03 Fully taxable distribution of dividends by a REIT company, only applies to REIT) 07 Paid dividends on a nominee-registered share, held by a Finnish resident taxpayer (beneficial owner not known) 08 Non-cash dividends	N2	01,03,04,07,08
30-32					Reserve space		
34-37	207	P	T	*	The tax year for which the dividends were distributed	VVVV	
39-46	211	P	T	*	The date of the decision to distribute dividends	PPKKVVVV	
48-55	212	P	T	*	Date of commencement of the payment (first date of payment as notified by the distributing company)	PPKKVVVV	
57	210	P			Type of incorporation on the date of the decision to distribute dividends J = A stock-exchange listed company (§ 33a.2, Income Tax Act.) or M = Non-listed company	AN1	J,M,
59-69	083	P	T	*	Beneficiary's Business ID or personal ID	YTUNNUS HETU	
71-94	085	V	ET	*	Beneficiary's name	AN24	

Position	Code	Conditional	T	L/T	Description	Format	Permissible values:
				V/P			
96-109	234	P			Dividends (Gross amount)	R11,2	
111-124	235	V/P	*		Amounts withheld on the dividends	R11,2	
126-137	236	P		*	Quantity of shares	+N12	
139	237	V			Carries YEL/MYEL pension insurance (0=No, 1=Yes)	N1	0,1
141	238	V			Residential property used by the beneficiary (0=No, 1=Yes)	N1	0,1
143	239	V			Beneficiary borrowing (0=No, 1=Yes)	N1	0,1
145	246	V/P			Non-cash dividend distribution paid as 1= shares 2= other assets than shares (such as real estate property, an automobile, etc.)	N1	1,2
147-155	247	V/P			The company's Business ID, if shares were distributed	YTUNNUS	
157-176	248	V/P			Dividends, other than shares, paid in the form of	AN20	
178-186	080	V	ET	*	Account operator's/Third-party filer's Business ID	TIHOYHTEISO	
188	158	V		*	Filer's role 1= account operator 2= securities depository 3= other foreign filer of annual information	N1	1,2,3
190-259	067	V		*	Name of the central securities depository where the share was issued	AN70	
261-290	068	V	ET	*	ID code of the central securities depository where the share was issued	AN30	
292-303	097	V	ET		ISIN code of share	ISINKOODI	
305-324	049	V	ET		Transaction code or other identifier	AN20	

Position	Code	Conditional	T	L/T	Description	Format	Permissible values:
326-336					Reserve space		
338-372	048	P			Software application that produced this file	AN35	
374-385	014	P	T		Identifier of the software that produced the file	Y-TUNNUS_AN2	
387-400	198	P			Send Date and Time — populated by the service provider	PPKKVVVV HHMMSS	
	999	P			Final identifier	N8	

8 AUTOMATED CHECK PROCESSES

New / Changed	Code	Description of Calc. Rule / Check
	207 058 211 212	#1065; Invalid input: The tax year for which the dividends are distributed (207) must be the same as or earlier than Year of payment (058), Date of decision to distribute dividends (211) and Date of commencement of the payment (212).
	058 212	#1724; Date of commencement of the payment (212) may not be later than Year of payment (058).
	211 212	#1069; Invalid input: The date when the corporate decision was made to distribute dividends (211) must be the same as the Date of commencement of the payment (212) or an earlier date.
	085 083	#1066; Beneficiary's name (085) is a mandatory field because you have entered a dummy identity code in the Personal ID or Business ID (083) field.
	084 083	#1599; If the Type of Payment (084) is 07, you must fill in a dummy ID in 083 (Beneficiary's Business ID or Personal ID): either pppkkvv-UUUU or 0000000-0 (a dummy Business ID).
	084 235 234	#1600; If the Type of Payment (084) is 07, also populate Tax withheld on the paid dividends (235) and its amount must be 50% of Dividends (234).
	084 049	#1824; Only dividends that have the 07 or 08 Type of Payment (084) can have a transaction code or other identifier (049)
	084 246	#1698; If the Type of Payment (084) is 08, also populate Non-cash dividend distribution paid as (246)
	084 246 247	#1699; If the Type of Payment (084) is 08 and Non-cash dividend distribution paid as (246) is 1, also populate The company's Business ID, if shares were distributed (247).

New / Changed	Code	Description of Calc. Rule / Check
	246 248	#1700; If Non-cash dividend distribution paid as (246) is 2, also populate Dividends, other than shares, paid in the form of (248).
	234	#1701; Gross dividends must be greater than 0.
	234 235	#1702; Withholding on dividends cannot be greater than gross dividends.
	084 246	#1703; Payment type 08 must be used when information on non-cash dividends (dividends in natura) is submitted (246)
	080 158	#1704; If the Business ID of the account operator or other third-party filer that submits the return (080) is populated, then the value of Filer's role (158) must be 1= account operator, 2= securities depository, or 3= 3= other foreign filer of annual information.
	068 067	#1705; If you populated either the Name of the central securities depository where the share was issued (067) or the ID code of the central securities depository where the share was issued (068), you must populate both two elements.
	236	#1747; The number of shares (236) cannot be 0.

9 MESSAGES

Not applicable to this information flow.

10 EXAMPLE

A VSOSERIT filing created by TestiAccounting Pro software application (048) regarding a beneficiary itemization.

Dividends (084) relate to the 2021 Year of payment (058), the Business ID of the company is 6612663-4 (010). The tax year for which the dividends are distributed is 2021 (207), Date of decision is 28022021 (211) and Date of commencement is 01042022 (212). Distributing company's type of incorporation (210) is Listed. Beneficiary's personal identity code (083) is 131052-995Y, gross amount of dividends (234) is €3,000 and Amount withheld (235) is €450 and the quantity of shares (236) is 100. It is additionally stated that company-owned residential property is in the beneficiary's use (238). This itemization is number 1, which is also the value of the final identifier (999).

000:VSOSERIT
058:2022
010:6612663-4
084:01
207:2021
211:28022022

212:01042022
210:J
083:131052-995Y
234:3000,00
235:450,00
236:100
238:1
048:TestiAccounting Pro 1.0
014:6612663-4_AN
198:02012023203015
999:1