



THE BUSINESS
INFORMATION SYSTEM



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|------------------|--|--|--|--|--|--|--|--|--|
| For official use | | | | | | | | | |
| | | | | | | | | | |

**NOTIFICATION ON AMENDMENTS OR
ON TERMINATION OF BUSINESS**
General partnership, limited partnership and
tax consortium

Y5

This form is for registering a change in your business or for notifying a business termination to the authorities including the Trade Register, VAT Register, Prepayment Register, Employer Register and the Register of payers of tax on insurance premiums.

Please, send the form to: PRH - Verohallinto, Yritystietojärjestelmä, PL 2000, 00231 HELSINKI

| | | | | | | | | | |
|--------------------------------------|--|--|--|--|--|--|--------------|--|--|
| Basic information (mandatory) | | | | | | | | | |
| BUSINESS IDENTITY CODE | | | | | | | Company name | | |
| | | | | | | | | | |

| | | | | | | | | | |
|---|--|--|--|--|--|--|--|--|--|
| Amended details are for (complete pp. 3–4 to give details to Tax Administration) | | | | | Informing of termination (complete pp. 5–6 to give details to Tax Administration) | | | | |
| <input type="checkbox"/> Trade Register (enclose receipt proving you paid the fee) | | | | | <input type="checkbox"/> Trade Register | | | | |

Trade register: Accelerated processing request (does not apply to changes of addresses and contact details).
We normally process the completed application forms on a first come, first served basis. **Exceptions can only be made for a valid reason.** Requests for accelerated processing cannot always be granted.

Tick this box if you are asking for registration by a desired date. **Note:** enclose a separate letter to give your reasons for this.

| | |
|--|------------|
| Day of signing the changed partnership agreement (The original agreement must be enclosed). In the case of a consortium formed for purposes of taxation, enclose copy of transfer of title, deed of purpose, deed of gift. | dd.mm.yyyy |
| | |

PLEASE FILL IN ONLY THE CHANGED INFORMATION

| | |
|---|-----------------------|
| New company name (treated as a suggested name until the Trade Register has approved it) | New home municipality |
| | |

Other company names, if any

New parallel company names (translations of the company name into foreign languages)

| | |
|----------------------------|---|
| New auxiliary company name | Description of activities under this Auxiliary Name |
| | |
| New auxiliary company name | Description of activities under this Auxiliary Name |
| | |

Address information for public use at PRH and the Finnish Tax Administration (postal or street address is mandatory)

| | | | | | | | |
|---|-------------|-------------|---------------|----------------------|--------------|--------------|--------------|
| c/o (postal address) | | | | c/o (street address) | | | |
| | | | | | | | |
| New postal address (street or road) | Building no | Entrance no | Apartment no | PO Box no | Postal code | Town or City | |
| | | | | | | | |
| New street address (street or road) | | | Building no | Entrance no | Apartment no | Postal code | Town or City |
| | | | | | | | |
| New e-mail | | | New telephone | | New website | | |
| | | | | | | | |
| Following contact details should be removed | | | | | | | |
| | | | | | | | |

Accounting period

| | | | | | | | |
|--|--|--|--|---|--|--|--|
| Current, exceptional accounting period (dd.mm.yyyy–dd.mm.yyyy) (max. 18 m) | | | | New, normal accounting period (dd.mm.–dd.mm.) | | | |
| | | | | | | | |

YTJ 10051



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| Amendments concerning the partners or shareholders of a tax consortium (Complete the Personal Data Form.) | | | | | |
|---|----------------------|----------------------------|------------------|--|--------------------------------|
| Name of partner | | Date of birth (dd.mm.yyyy) | | Business ID | Citizenship (if not Finnish) |
| | | | | | |
| <input type="checkbox"/> General | Partner since (date) | | Partner resigned | Signature of resigned partner | |
| | dd.mm.yyyy | | dd.mm.yyyy | | |
| <input type="checkbox"/> Silent | | | | | |
| Share of assets | | Share of income | | Silent partner's capital investment in total | Silent partner's interest rate |
| fractional | percentage | fractional | percentage | | |
| | | | | | |

YTJ 10053

| Amendments concerning the partners or shareholders of a tax consortium (Complete the Personal Data Form.) | | | | | |
|---|----------------------|----------------------------|------------------|--|--------------------------------|
| Name of partner | | Date of birth (dd.mm.yyyy) | | Business ID | Citizenship (if not Finnish) |
| | | | | | |
| <input type="checkbox"/> General | Partner since (date) | | Partner resigned | Signature of resigned partner | |
| | dd.mm.yyyy | | dd.mm.yyyy | | |
| <input type="checkbox"/> Silent | | | | | |
| Share of assets | | Share of income | | Silent partner's capital investment in total | Silent partner's interest rate |
| fractional | percentage | fractional | percentage | | |
| | | | | | |

| Amendments concerning the partners or shareholders of a tax consortium (Complete the Personal Data Form.) | | | | | |
|---|----------------------|----------------------------|------------------|--|--------------------------------|
| Name of partner | | Date of birth (dd.mm.yyyy) | | Business ID | Citizenship (if not Finnish) |
| | | | | | |
| <input type="checkbox"/> General | Partner since (date) | | Partner resigned | Signature of resigned partner | |
| | dd.mm.yyyy | | dd.mm.yyyy | | |
| <input type="checkbox"/> Silent | | | | | |
| Share of assets | | Share of income | | Silent partner's capital investment in total | Silent partner's interest rate |
| fractional | percentage | fractional | percentage | | |
| | | | | | |

| Amendments concerning the partners or shareholders of a tax consortium (Complete the Personal Data Form.) | | | | | |
|---|----------------------|----------------------------|------------------|--|--------------------------------|
| Name of partner | | Date of birth (dd.mm.yyyy) | | Business ID | Citizenship (if not Finnish) |
| | | | | | |
| <input type="checkbox"/> General | Partner since (date) | | Partner resigned | Signature of resigned partner | |
| | dd.mm.yyyy | | dd.mm.yyyy | | |
| <input type="checkbox"/> Silent | | | | | |
| Share of assets | | Share of income | | Silent partner's capital investment in total | Silent partner's interest rate |
| fractional | percentage | fractional | percentage | | |
| | | | | | |

If necessary, a blank page can be copied.



Y5

AMENDMENTS TO TRADE REGISTER. PLEASE FILL IN ONLY THE CHANGED INFORMATION.

Partner's right to represent the company

The general partner is entitled to sign for the company independently.

Representation and signing rights are as indicated in section _____ of the partnership agreement.

Managing director (Complete the Personal Data Form.)

| Name | Date of birth (dd.mm.yyyy) | Citizenship (if not Finnish) |
|------|----------------------------|------------------------------|
| | | |

Procurator holder (Complete the Personal Data Form.)

| Name | Date of birth (dd.mm.yyyy) |
|--|------------------------------|
| | |
| Right to represent (individually / together with whom) | Citizenship (if not Finnish) |
| | |

Procurator holder (Complete the Personal Data Form.)

| Name | Date of birth (dd.mm.yyyy) |
|--|------------------------------|
| | |
| Right to represent (individually / together with whom) | Citizenship (if not Finnish) |
| | |

YTJ 10054

Other details to be registered or removed from the trade register

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Notification of termination of business for the trade register

If the company has dissolved, all partners (also the silent partners of a limited partnership) must sign the notification on page 2. If they cannot sign it, please enclose other documentation that confirms the dissolution, signed by all partners.

Specify the place where accounting books are kept in storage (Mandatory)

| Name | | |
|----------------|-------------|--------------|
| | | |
| Postal address | Postal code | Town or City |
| | | |

**Y5****AMENDMENTS TO THE TAX ADMINISTRATION. PLEASE FILL IN ONLY THE CHANGED INFORMATION.**

| | | | | | | |
|---|-------------|-------------|--------------|-----------|-------------|--------------|
| Postal address to be given to the Tax Administration use only (unless it is the same as on Page 1) | | | | | | |
| Postal address (street or road) | Building no | Entrance no | Apartment no | PO Box no | Postal code | Town or City |
| | | | | | | |

| | |
|--|--|
| Information on the party continuing the business (e.g. buyer, management of the estate if bankruptcy is in force) | |
| <input type="checkbox"/> Will continue the predecessor's operations | <input type="checkbox"/> Will terminate the operations, and the business is then continued by: |
| Business ID of the predecessor | Business ID of the party |
| | |
| Name of the predecessor | Name of the party, if Business ID is not known |
| | |

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| Registration for VAT | | Terminating the VAT | |
|--|--|--|--|
| as of (dd.mm.yyyy) | | dd.mm.yyyy | |
| <input type="checkbox"/> Trade or business | | <input type="checkbox"/> Trade or business | |
| <input type="checkbox"/> Purchases; withdrawal of goods for own use | | <input type="checkbox"/> Purchases; withdrawal of goods for own use | |
| <input type="checkbox"/> Notification obligation for sales of services in the EU | | <input type="checkbox"/> Notification obligation for sales of services in the EU | |
| <input type="checkbox"/> Primary producer | | <input type="checkbox"/> Primary producer | |
| <input type="checkbox"/> VAT registration as a foreign company | | <input type="checkbox"/> VAT registration as a foreign company | |
| <input type="checkbox"/> Registration only for Notification Duty as a foreign company | | <input type="checkbox"/> Registration only for Notification Duty as a foreign company | |
| <input type="checkbox"/> VAT registrations as a distance seller, foreign company | | <input type="checkbox"/> Distance sales | |
| | | <input type="checkbox"/> Small-scale business (§3, VAT Act, €15,000) | |
| VAT taxpayer status is requested | | End date of the requested VAT registration | |
| as of (dd.mm.yyyy) | | dd.mm.yyyy | |
| <input type="checkbox"/> For the transfer of rights to use immovable property (under §12 and §30, VAT Act. Rental contract - or other account of the rental property and tenant - must be enclosed.) | | <input type="checkbox"/> For the transfer of rights to use immovable property (under §12 and §30, VAT Act) | |
| <input type="checkbox"/> Small-scale business operator (§3, VAT Act, €15,000) | | <input type="checkbox"/> Small-scale business operator (§3, VAT Act, €15,000) | |
| <input type="checkbox"/> For intra-Community acquisitions (§26 f, VAT Act) | | <input type="checkbox"/> For intra-Community acquisitions (§26 f, VAT Act) | |
| <input type="checkbox"/> Primary producer | | <input type="checkbox"/> Primary producer | |
| <input type="checkbox"/> Foreign enterprise (§12.2, VAT Act) | | <input type="checkbox"/> Foreign enterprise (§12.2, VAT Act) | |
| <input type="checkbox"/> Distance sales (§63a and § 69 m, VAT Act) | | <input type="checkbox"/> Distance sales (§63a and § 69 m, VAT Act) | |
| <input type="checkbox"/> Non-profit/religious entity (§12.1, VAT Act) | | <input type="checkbox"/> Non-profit/religious entity (§12.1, VAT Act) | |
| | | | |



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|---|---|--|
| The company does not consider itself liable for VAT (please attach a statement of the grounds) | | |
| Justification that the company does not consider itself liable for VAT | | |
| <input type="checkbox"/> Small-scale operation (§3, VAT Act, €15,000) | <input type="checkbox"/> Financial and insurance services (§41, §44, VAT Act) | <input type="checkbox"/> Non-profit/religious entity (§4-5, VAT Act) |
| <input type="checkbox"/> Healthcare services (§34, VAT Act) | <input type="checkbox"/> Fees to performing artist, royalties (§45, VAT Act) | <input type="checkbox"/> Other non-VAT operations, please specify: |
| <input type="checkbox"/> Social services (§37, VAT Act) | <input type="checkbox"/> Real property rights (§27, VAT Act) | _____ |
| <input type="checkbox"/> Instructor services (§39, VAT Act) | | |

| | | | |
|---|--------------------|---|--------------------|
| Changes concerning payment of wages | | | |
| | as of (dd.mm.yyyy) | | as of (dd.mm.yyyy) |
| Registering as an employer paying wages on a regular basis | | The company stops being a regular payer of wages | |

| | | | |
|---|--------------------|---|------------|
| Changes concerning Prepayment Register | | | |
| Register entry or de-registration is made no earlier than on the date when this form arrives | | | |
| | as of (dd.mm.yyyy) | | dd.mm.yyyy |
| The company applying for entry in the Prepayment Register (§25, Prepayment Act) | | The company discontinuing the Prepayment-Registered status | |

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|---|--|
| Tax period of self assessed taxes | |
| If turnover (=sales) does not exceed €100,000 a year, you have the option to report and pay VAT in quarter-year periods. Then you can pay withholding, employer's social security and source tax once every quarter. If turnover is €30,000 or less, you can file and pay VAT once a year, and other self-assessed taxes once every quarter. Reports on earnings payments must be submitted to the Incomes Register in 5 days after each payday. 'Turnover' also includes your company's foreign selling. | |
| <input type="checkbox"/> Sales for calendar year is €30,000 max. | <input type="checkbox"/> Sales for calendar year is from €30,001 to €100,000 |
| <input type="checkbox"/> Sales for calendar year is higher than €100,000 | |
| Desired length of tax period -- VAT | Desired length of tax period -- employer contributions |
| <input type="checkbox"/> year | <input type="checkbox"/> quarterly |
| <input type="checkbox"/> quarterly | <input type="checkbox"/> monthly |
| <input type="checkbox"/> monthly | |
| The Tax Administration will decide on the length of the period and inform you in writing. | |

| | | | |
|--|---|---|---|
| Details for income-tax prepayment | | | |
| | € | | € |
| Estimated sales in the current accounting period | | Estimated taxable income in the current accounting period | |
| The partners must pay income-tax prepayments in proportion to their profit shares. | | | |

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|-------------------------------|
| Additional information |
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YTJ 10056