



THE BUSINESS
INFORMATION SYSTEM



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

START-UP NOTIFICATION

General partnership, limited partnership and
tax consortium

Y2

This form is for having your enterprise entered in the Trade Register, VAT Register, Prepayment Register, Employer Register and the Register of payers of tax on insurance premiums.

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

| | |
|---|---|
| Name of business | |
| Company Name (treated as a suggested name until the Trade Register has approved it) | Language |
| | <input type="checkbox"/> Finnish <input type="checkbox"/> Swedish |
| Alternative Company Name 2 | Alternative Company Name 3 |
| | |

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| Requesting registration in (complete pp. 5-6 to give details to the Tax Administration) |
| <input type="checkbox"/> The Trade Register (enclose receipt proving you paid the fee) |
| <input type="checkbox"/> Note: If a consortium is formed merely for tax purposes, it is not entered in the Trade Register. |

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|---|
| 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. |
| <input type="checkbox"/> Tick this box if you are asking for registration by a desired date. Note: enclose a separate letter to give your reasons for this. |

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|-----------------|---------------------------------------|
| Domicile | |
| Municipality | Country of residence (if not Finland) |
| | |

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| Other company names (fill in if needed) | |
| Parallel names (translations of the company name into foreign languages) | |
| | |
| Auxiliary Name | Description of activities under this Auxiliary Name |
| | |
| Auxiliary 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) | | | |
| | | | | | | |
| Postal address (street or road) | Building no | Entrance no | Apartment no | PO Box no | Postal code | Town or City |
| | | | | | | |
| Street address (street or road) | Building no | Entrance no | Apartment no | Postal code | Town or City | |
| | | | | | | |
| e-mail | Telephone | | Website | | | |
| | | | | | | |

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|--|------------|--|------------|
| The accounting period begins on the day the company is established, or the day when business in Finland is started (foreign companies). | | | |
| Date of establishment or start date of business in Finland | dd.mm.yyyy | End date of the first accounting period (max. 18 months) | dd.mm.yyyy |
| | | | |

The next accounting period (length = one year) starts automatically after the first.

YTJ 10021



Y2

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| <input type="checkbox"/> The company is to continue the trade or business of the previous company (e.g. a private trader becomes a limited partnership), see instructions. Complete the Personal Data Form. | |
| Name of the previous company | Business ID |
| | |

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| Main sector (line of business) to be declared to Tax Administration (five-digit TOL 2008 code. For more information, visit website of Statistics Finland.) | | | | | |
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| Type of enterprise | | |
| <input type="checkbox"/> General partnership | <input type="checkbox"/> Limited partnership | <input type="checkbox"/> Other (for example tax consortium) |
| Enclosure for the Tax Administration | | |
| <input type="checkbox"/> 6204 Registration of a foreign enterprise | | |

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| Day of signing the 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 purchase, deed of gift. | dd.mm.yyyy |
| | |

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|---|-------------|--------------|
| Who can provide further information about this notification; an individual, an accounting firm etc.? | | |
| Name | | |
| | | |
| Postal address | Postal code | Town or City |
| | | |
| Telephone | e-mail | |
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| Additional information |
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|---------------------------|----------------------------|-----------|
| Date and signature | | |
| Date | Signature and printed name | Telephone |
| | | |

Privacy statement: For the information referred to by Art. 13 and 14 of the EU General Data Protection Regulation on the registrations made on the basis of this form, visit ytj.fi or contact the Finnish Patent and Registration Office or the Tax Administration.

YTJ 10022



Y2

| 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) | Share of assets | | Share of income | |
| | dd.mm.yyyy | fractional | percentage | fractional | percentage |
| <input type="checkbox"/> Silent | | | | | |
| Silent partner's capital investment in total | | € | | Silent partner's interest rate | |
| | | | | | |

| Name of partner | | Date of birth (dd.mm.yyyy) | Business ID | Citizenship (if not Finnish) | |
|--|----------------------|----------------------------|-------------|--------------------------------|------------|
| | | | | | |
| <input type="checkbox"/> General | Partner since (date) | Share of assets | | Share of income | |
| | dd.mm.yyyy | fractional | percentage | fractional | percentage |
| <input type="checkbox"/> Silent | | | | | |
| Silent partner's capital investment in total | | € | | Silent partner's interest rate | |
| | | | | | |

| Name of partner | | Date of birth (dd.mm.yyyy) | Business ID | Citizenship (if not Finnish) | |
|--|----------------------|----------------------------|-------------|--------------------------------|------------|
| | | | | | |
| <input type="checkbox"/> General | Partner since (date) | Share of assets | | Share of income | |
| | dd.mm.yyyy | fractional | percentage | fractional | percentage |
| <input type="checkbox"/> Silent | | | | | |
| Silent partner's capital investment in total | | € | | Silent partner's interest rate | |
| | | | | | |

| Name of partner | | Date of birth (dd.mm.yyyy) | Business ID | Citizenship (if not Finnish) | |
|--|----------------------|----------------------------|-------------|--------------------------------|------------|
| | | | | | |
| <input type="checkbox"/> General | Partner since (date) | Share of assets | | Share of income | |
| | dd.mm.yyyy | fractional | percentage | fractional | percentage |
| <input type="checkbox"/> Silent | | | | | |
| Silent partner's capital investment in total | | € | | Silent partner's interest rate | |
| | | | | | |

| Name of partner | | Date of birth (dd.mm.yyyy) | Business ID | Citizenship (if not Finnish) | |
|--|----------------------|----------------------------|-------------|--------------------------------|------------|
| | | | | | |
| <input type="checkbox"/> General | Partner since (date) | Share of assets | | Share of income | |
| | dd.mm.yyyy | fractional | percentage | fractional | percentage |
| <input type="checkbox"/> Silent | | | | | |
| Silent partner's capital investment in total | | € | | Silent partner's interest rate | |
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If necessary, a blank page can be copied.

YTJ 10023



Y2

INFORMATION FOR THE TAX ADMINISTRATION

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|---|-------------|-------------|--------------|-----------|-------------|--------------|
| 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 |
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| <input type="checkbox"/> Tick the box if the limited partnership is a capital fund. |
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| Registration for VAT | as of (dd.mm.yyyy) | Exclusion from VAT (please attach a statement of the grounds) | as of (dd.mm.yyyy) |
| <input type="checkbox"/> Trade or business <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"/> Primary producer | | Justification that the company does not consider itself liable for VAT <input type="checkbox"/> Small-scale business (§3, VAT Act, €15,000) <input type="checkbox"/> Healthcare services (§34, VAT Act) <input type="checkbox"/> Social services (§37, VAT Act) <input type="checkbox"/> Instructor services (§39, VAT Act) <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"/> Fees to performing artist or royalties (§45, VAT Act) <input type="checkbox"/> Real property right (§27, VAT Act) <input type="checkbox"/> Other non-VAT operations, please specify: _____ | |
| VAT taxpayer status is requested | as of (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"/> Small-scale business operator (§3, VAT Act, €15,000) <input type="checkbox"/> For intra-Community acquisitions (§26 f, VAT Act) <input type="checkbox"/> Primary producer <input type="checkbox"/> Non-profit/religious entity (§12.1, VAT Act) | | | |

YTJ 10025

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| Requesting entry in the Prepayment Register (§25, Prepayment Act) (Earliest possible date of registration is the date of arrival of the completed form.) | as of (dd.mm.yyyy) |
| | |
| Registering as an employer paying wages on a regular basis | as of (dd.mm.yyyy) |
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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. | |

