



THE BUSINESS
INFORMATION SYSTEM



For official use									

**NOTIFICATION ON AMENDMENTS OR
ON TERMINATION OF BUSINESS**

Limited companies, co-operatives, savings banks,
foundations, associations and other organisations

Y4

This form is for registering a change in your business or for notifying a business termination to the authorities including the Trade Register, Foundations Register, VAT Register, Prepayment Register, Employer Register and the Register of payers of tax on insurance premiums (however, the Register of Associations does not receive the information).

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

Basic information (mandatory)									
BUSINESS IDENTITY CODE							Company name		

The amended details are for (complete pp. 3–4 to give details to the Tax Administration)	
<input type="checkbox"/> Trade Register (enclose receipt proving you paid the fee)	<input type="checkbox"/> Foundations Register

Informing of business termination (complete pp. 3–4 to give details to the Tax Administration)	
<input type="checkbox"/> Trade Register	<input type="checkbox"/> Foundations 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.	
<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.	

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 10041

**Y4****PLEASE FILL IN ONLY THE CHANGED INFORMATION**

Change of legal entity form	
The current form of business	New business form

Main sector (line of business) to be declared to Tax Administration (five-digit TOL 2008 code. For more information, visit website of Statistics Finland.)					

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	

YTJ 10042

Appendix forms for specific legal entities

Complete one of forms, if the notification concerns the Trade Register or the Foundation Register.

- | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> 13 Notification on amendments to the Trade Register: Limited company or public limited company | <input type="checkbox"/> 15 Notification on termination of business to the Trade Register |
| <input type="checkbox"/> 13B Notification on amendments to the Trade Register: Housing company, mutual insurance company or public mutual insurance company or public insurance association | <input type="checkbox"/> 16 Notification on a merger or demerger to the Trade Register: limited company or public limited company |
| <input type="checkbox"/> 14 Notification on amendments to the Trade Register: Other organisations | <input type="checkbox"/> 16A Notification on a merger, Trade Register, Foundation (under Act 487/2015 on Foundations) |
| <input type="checkbox"/> 14A Notification on amendments to the Trade Register: Co-operatives | <input type="checkbox"/> 17A Notification on amendments/termination, Register of Foundations (under Act 487/2015 on Foundations) |

Go to page 4 to enter any information intended for the Tax Administration

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 ytfi.fi or contact the Finnish Patent and Registration Office or the Tax Administration.



Y4

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

YTJ 10043

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	
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, €10,000)		<input type="checkbox"/> Small-scale business operator (§3, VAT Act, €10,000)	
<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, VAT Act)		<input type="checkbox"/> Distance sales (§63a, VAT Act)	
<input type="checkbox"/> Non-profit/religious entity (§12.1, VAT Act)		<input type="checkbox"/> Non-profit/religious entity (§12.1, VAT Act)	



Y4

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, €10,000)	<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			
Registering as an employer paying wages on a regular basis	as of (dd.mm.yyyy)	The company stops being a regular payer of wages	as of (dd.mm.yyyy)

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

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.	

Additional information for the Tax Administration

YTJ 10044