



THE BUSINESS
INFORMATION SYSTEM



For official use									

**NOTIFICATION ON AMENDMENTS OR
ON TERMINATION OF BUSINESS**
Limited companies, co-operatives, savings banks,
foundations 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, Register of Foundations, 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**

Business ID and name of company or organisation									
Business Identity Code (mandatory)						Company name (mandatory)			

I file changes with the PRH (Select appropriate register. Complete pp. 3–4 to give details to the Tax Administration)									
<input type="checkbox"/> Trade Register					<input type="checkbox"/> Register of Foundations				

I file a notification of termination of business (Select appropriate register. Complete pp. 3–4 to give details to the Tax Administration)									
<input type="checkbox"/> Trade Register					<input type="checkbox"/> Register of Foundations				

I request for registration in the Trade Register on a certain date / accelerated processing request									
Tick this box if you are making a request. We normally process notifications on a first come, first served basis. Exceptions can only be made for valid reasons. Please note that this does not apply to changes of address and contact details.									
<input type="checkbox"/> I enclose a request for registration on a certain date together with reasons.									

Only declare details that have changed (fill in if necessary)									
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					The part of the company's line of business pursued under this auxiliary name				
New auxiliary company name					The part of the company's line of business pursued under this auxiliary name				

Contact details of the company for public use (Details will be available online to anyone. 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		
Contact details that 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 the Tax Administration (Use a five-digit TOL 2008 code. For more information, visit website of Statistics Finland.)					

Additional information to the PRH (Go to page 4 to enter any information intended for the Tax Administration)
Do not enter here any details that you do not want to be public, such as personal identity codes or health details.

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Appendix forms for specific legal entities

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

- | | |
|---|--|
| <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) |

Name of contact person	
Please indicate the person providing further information about the notification. If the person works for a law firm or an accounting firm, also indicate the name of the company or organisation. Declare the contact details of the person providing further information using a personal data form. The contact details of the person providing further information are not public in notifications that become pending as of 1 January 2025.	
Name of person	Name of company or organisation
Date and signature	
Add the date and the printed name of the signer of the notification. Print out the form and sign it by hand. See the form filling instructions for more detailed instructions for signing.	
Date	Signature and printed name

Privacy statement: You will find more information about the processing of personal data at ytj.fi and on the websites of the PRH and the Finnish Tax Administration.



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Amedments 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)						
New 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	
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, €20,000)		<input type="checkbox"/> Small-scale business operator (§3, VAT Act, €20,000)	
<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

Small-scale operation (§3, VAT Act, €20,000)
 Financial and insurance services (§41, §44, VAT Act)
 Non-profit/religious entity (§4-5, VAT Act)

Healthcare services (§34, VAT Act)
 Fees to performing artist, royalties (§45, VAT Act)
 Other non-VAT operations, please specify: _____

Social services (§37, VAT Act)
 Real property rights (§27, VAT Act)

Instructor services (§39, VAT Act)

Changes concerning payment of wages

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

Changes or termination 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	

YTJ 10044

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.

Sales for calendar year is €30,000 max.
 Sales for calendar year is from €30,001 to €100,000

Sales for calendar year is higher than €100,000

Desired length of tax period -- VAT

year
 quarterly
 monthly

Desired length of tax period -- employer contributions

quarterly
 monthly

The Tax Administration will decide on the length of the period and inform you in writing.

Additional information to the Tax Administration