



THE BUSINESS
INFORMATION SYSTEM



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

Business ID and name of company or organisation									
Business identity code (mandatory)							Company name (mandatory)		
						-			

The amended details are for (complete pp. 3-4 to give details to the Tax Administration)					Informing of business termination (complete pp. 3-4 to give details to the Tax Administration)				
<input type="checkbox"/> I file a notification of changes with the PRH Trade Register					<input type="checkbox"/> I file a notification of termination of business with the PRH Trade Register				

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.									

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	

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 (fill in if needed)									
New parallel company names (translations of the company name into foreign languages)									
New auxiliary company name					Describe the part of the company's line of business pursued under the auxiliary company name				
New auxiliary company name					Describe the part of the company's line of business pursued under the auxiliary company name				

New contact details of the company for public use (The details will be available online to anyone. Postal or street address is required.)									
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 (The normal accounting period is 12 months and the exceptional accounting period cannot be longer than 18 months)									
Current, exceptional accounting period (dd.mm.yyyy-dd.mm.yyyy)					New, normal accounting period (dd.mm.-dd.mm.)				
<input type="checkbox"/> I register the accounting period with the Trade Register									

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Please fill in only the details that have changed.

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.)					

Additional information to the PRH (go to page 6 to enter 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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Specify the place where accounting books are kept in storage
Fill in this section if you are filing a notification of termination of business.
Name

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



Amendments concerning the partners or shareholders of a tax consortium

Please enter here only details on new partners or those whose details have changed. Complete also the personal data form.

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Name of partner		Date of birth (dd.mm.yyyy)		Business ID	Citizenship (if not Finnish)
<input type="checkbox"/> General	Partner since		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		

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Name of partner		Date of birth (dd.mm.yyyy)		Business ID	Citizenship (if not Finnish)
<input type="checkbox"/> General	Partner since		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		

Name of partner		Date of birth (dd.mm.yyyy)		Business ID	Citizenship (if not Finnish)
<input type="checkbox"/> General	Partner since		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		

Name of partner		Date of birth (dd.mm.yyyy)		Business ID	Citizenship (if not Finnish)
<input type="checkbox"/> General	Partner since		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.



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Changes to the Trade Register. Please fill in only the details that have changed.

Partner's right to represent the company	
<input type="checkbox"/>	The general partner is entitled to sign for the company independently.
<input type="checkbox"/>	Representation and signing rights are as indicated in section _____ of the partnership agreement.

Managing director (Complete the Personal Data Form)		
Name of managing director	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 of procurator holder 1 to represent (individually or together with whom)	Citizenship (if not Finnish)

Procurator holder (Complete the Personal Data Form)	
Name	Date of birth (dd.mm.yyyy)
Right of procurator holder 2 to represent (individually or together with whom)	Citizenship (if not Finnish)

Other details to be registered or removed from the Trade Register

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Y5 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)						
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	as of (dd.mm.yyyy)	Terminating the VAT	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 <input type="checkbox"/> VAT registration 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"/> 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 <input type="checkbox"/> VAT registration as a foreign company <input type="checkbox"/> Registration only for Notification Duty as a foreign company <input type="checkbox"/> Distance sales <input type="checkbox"/> Small-scale business (§3, VAT Act, €20,000)	

VAT taxpayer status is requested	as of (dd.mm.yyyy)	End date of the requested VAT registration	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, €20,000) <input type="checkbox"/> For intra-Community acquisitions (§26 f, VAT Act) <input type="checkbox"/> Primary producer <input type="checkbox"/> Foreign enterprise (§12.2, 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"/> 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"/> For intra-Community acquisitions (§26 f, VAT Act) <input type="checkbox"/> Primary producer <input type="checkbox"/> Foreign enterprise (§12.2, VAT Act) <input type="checkbox"/> Distance sales (§63a and § 69 m, 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 enclose 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, €20,000)	<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	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.	

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			

Additional information to the Tax Administration

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