



THE BUSINESS
INFORMATION SYSTEM



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)	Company language
	<input type="checkbox"/> Finnish <input type="checkbox"/> Swedish
Alternative company name 2	Alternative company name 3

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

Trade Register: Accelerated processing request
We normally process the completed notification forms on a first come, first served basis. Exceptions can only be made for a valid reason.
<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.

Company domicile	
Municipality in Finland	Country of residence (if not Finland)

Other company names, if any (fill in if needed)	
Parallel company names (translations of the company name into foreign languages)	
Auxiliary company name	Description of activities under this auxiliary company name
Auxiliary company name	Description of activities under this auxiliary company name

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)		
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		

The first accounting period (Please note that the first accounting period cannot be longer than 18 months)			
Start date of the first accounting period is the date of establishment or, for foreign companies, the start date of business in Finland	dd.mm.yyyy	End date of the first accounting period is the end date of the company's accounting period (12 months) in future	dd.mm.yyyy
I register the accounting period with the Trade Register <input type="checkbox"/>			

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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	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	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	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	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	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	

If necessary, a blank page can be copied.

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Information for the Tax Administration

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

<input type="checkbox"/> Tick the box if the limited partnership is a capital fund.

Registration for VAT	as of (dd.mm.yyyy)	Exclusion from VAT (please enclose 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 operation (§3, VAT Act, €20,000) <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, royalties (§45, VAT Act) <input type="checkbox"/> Real property rights (§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, €20,000) <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)			

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)

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	



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Details for income-tax prepayment			
	In euros		In euros
Estimated sales in the first accounting period		Estimated taxable income in the first 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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