



THE BUSINESS
INFORMATION SYSTEM



For official use									
						/			

**NOTIFICATION ON AMENDMENTS OR
ON TERMINATION OF BUSINESS**
Private trader / Self-employed,
Agricultural or forestry operator

Y6

This form is for registering a change in your business enterprise, its termination, or having it entered in the official registers including the Trade Register, VAT Register, Prepayment Register and Employer Register.

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

Basic information (mandatory) (Complete the Personal Data Form.)	
BUSINESS IDENTITY CODE	Company name
-	
Name of the private trader	Date of birth (dd.mm.yyyy)

Registration or informing of change	Informing of business termination
<input type="checkbox"/> Trade Register (enclose receipt proving you paid the fee) Complete pp. 3–4 to give details to the Tax Administration.	<input type="checkbox"/> De-registration of the business (for more information on the required processing time, visit kaupparekisteri.fi)

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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PLEASE FILL IN ONLY THE CHANGED INFORMATION	
New company name (registration priority of the names will follow the same order as you use below)	New domicile (in Finland)

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)						
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.)

**Y6****PLEASE FILL IN ONLY THE CHANGED INFORMATION**

Change of legal entity form (Complete the Personal Data Form.)	
The current form of business	New business form

New sector of business to be declared to the Trade Register (give full details on the sector/line)

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	

Specify the place where accounting books are kept in storage (Mandatory)		
Name		
Postal address	Postal code	Town or City

Additional information

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.

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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

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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"/> The sale of art object (§79 c, VAT Act) <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"/> The sale of art object (§79 c, VAT Act) <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, €10,000)	

VAT taxpayer status is requested	as of (dd.mm.yyyy)	Terminating applying for a VAT	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, €10,000) <input type="checkbox"/> For intra-Community acquisitions (§26 f, VAT Act) <input type="checkbox"/> Primary producer <input type="checkbox"/> Art object producer (§79 c, VAT Act) <input type="checkbox"/> Foreign enterprise (§12.2, VAT Act) <input type="checkbox"/> Distance sales (§63a, 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, €10,000) <input type="checkbox"/> For intra-Community acquisitions (§26 f, VAT Act) <input type="checkbox"/> Primary producer <input type="checkbox"/> Art object producer (§79 c, VAT Act) <input type="checkbox"/> Foreign enterprise (§12.2, VAT Act) <input type="checkbox"/> Distance sales (§63a, VAT Act)	
<input type="checkbox"/> Tick this box if spouses engage in business together		Signature and printed name of spouse	



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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, €10,000)
 Financial and insurance services (§41, §44, VAT Act)
 Instructor services (§39, 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)

Agricultural or forestry operator dd.mm.yyyy

If you bought a farm or forest this year, enter the date of purchase.
Enclose copy of transfer of title, deed of purchase, deed of gift.

Accounting system single-entry double-entry

Changing/discontinuing the payment of wages

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

Changes for the Prepayment Register.
Register entry/de-registration is made no earlier than 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	

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

I am a primary producer / I am a creator of works of art, and my reporting and my Tax period is normally one year.

However, I wish to change it to: quarterly monthly

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

Details for income-tax prepayment

I am applying for prepayment electronically (tax.fi/taxcard)

	€		€
Estimated sales in the current accounting period		Estimated taxable income in the current accounting period	

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