



**Tax Administration  
Customer Data Management  
P.O. Box 550  
FI-00052 VERO  
FINLAND**

Taxpayer's name	Business ID

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 pay 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.

Note that you must keep the same tax period for at least one year, if your turnover does not exceed the threshold.

Please fill in the information and tick the appropriate tax period.  
Important: Give only one tax period alternative for VAT and one for employers contributions.

The Tax Administration will decide on the length of the period. A decision letter will be sent to you.

**Request for extension of tax period**

If you want a longer tax period, you need to request for it by the end of the previous calendar year. If the Tax Administration approves your request, the new tax period will come into effect from the beginning of the following calendar year.

**Request for shorter tax period**

If the Tax Administration approves your request for a shorter period, it will come into effect from the beginning of the following tax period in question.

**Primary producer or creator of works of art**

If you are a primary producer or a creator of works of art and your turnover (net sales) is €100,000 or less per calendar year, you may request for quarterly payment of payroll withholding, employer's social security contribution and taxes at source. Reports on earnings payments must be submitted to the Incomes Register in 5 days after each payday. Regardless of your turnover you may choose a calendar year or a shorter tax period for your VAT.

- Turnover during calendar year €30,000 or less
- Turnover during calendar year €30,001 – €100,000
- Turnover during calendar year more than €100,000

Requested tax period for VAT

- calendar year
- quarter
- month

Requested tax period for employer

- quarter
- month

**Fill out this form and send it to the Tax Administration, to the address printed above.**

Date	Signature and name in printed letters	Telephone