

Reminder for VAT payers

As of the date of registration as a taxable person, a person must perform the obligations of a taxable person, including (subsection 1 of § 24 of the VAT Act):

1. adding the amount of value added tax to the taxable value of the goods transferred or services provided;
2. calculating the amount of value added tax due pursuant to the procedure provided for in § 29 of the VAT Act;
3. paying value added tax pursuant to the procedure provided for in § 38 of the VAT Act;
4. preserving documents and maintaining records pursuant to the provisions of § 36 of the VAT Act;
5. and issue invoices in accordance with the requirements of § 37 of the VAT Act.

The above obligations also apply to foreign persons registered in Estonia as taxable persons who create supply in Estonia, except in cases specified in subsection 3¹ of § 3 of the VAT Act and in the case the person of a foreign state registered in Estonia has no permanent business establishment in Estonia through which the taxable person engages in business in Estonia (subsection 2 of § 24 of the VAT Act).

The taxable person has the right to deduct from his or her VAT liability the VAT due on goods and services purchased for taxable supply in the same tax period (input VAT). If there is no business activity or if the goods and services have been acquired for the purposes of supply exempt from tax, the input VAT cannot be deducted.

VAT payer's calendar

Date	Obligation	Who
20th day of each month	Submission of VAT return (form KMD) and the annex to the VAT return (form KMD INF)	All persons liable to VAT
	Payment of VAT	
20th day of each month	Submission of report on intra-Community supply (form VD)	Persons liable to VAT who sell goods or provide certain services to persons liable to VAT in other countries of the EU

Date	Obligation	Who
10th day of each month	Submission of declaration of income and social tax, unemployment insurance premiums and contributions to mandatory funded pension (form TSD). A person liable to VAT does not have to submit form TSD, if he did not have any tax liability or circumstances affecting the tax liability. Payment of taxes and contributions on the basis of the form TSD	Persons liable to VAT required to submit form TSD

If the due date prescribed for performance of the obligation falls on a public holiday or other holiday, the first working day following the day off shall be deemed to be the due date.

Within six months of registration, the Estonian Tax and Customs Board informs all new taxable persons by e-mail of the due dates for submitting forms KMD and TSD.

About the submission of tax returns

- ✘ The VAT period of taxation is a calendar month.
- ✘ If the number of calendar days of the first taxation period is less than 15 (for example, if you are registered for VAT purposes from the 18th day), the supply from the first period may be declared together with the supply from the following taxation period by submitting one VAT return for two taxation periods.
- ✘ All return forms can be submitted electronically in the e-services environment e-MTA. In order to use the e-services, access permissions are required. Information on access permissions can be found on the web page about [granting access permissions](#).
- ✘ The submission of a VAT return (form KMD) and its annex (KMD INF) on paper is allowed only to persons who have been taxable persons for VAT purposes for less than 12 months and do not include more than 5 invoices in the annex to the VAT return. Persons who have been liable to VAT for more than 12 months and/or reflect more than 5 invoices in the annex to the VAT return may submit the VAT return and the annex thereto on paper only on the basis of a reasoned application submitted to the Estonian Tax and Customs Board.
- ✘ Submission of form TSD on paper is permitted only if no more than 5 lines have been completed in Annex 1 to the TSD, i.e. no more than five recipients are declared.

Validation of VAT identification numbers of business partners

- ✂ **Estonian VAT number validation (KMKR)**
- ✂ **European Union VIES VAT number validation**

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