Application of the special cash accounting arrangement

All persons liable to VAT whose taxable supply did not exceed 200,000 euros in the previous calendar year or as of the beginning of the current calendar year may choose to apply the special arrangement for cash accounting of VAT.

The Estonian Tax and Customs Board should be notified of the wish to apply the special arrangement either upon submission of an application for registration as a person liable to VAT or no later than during the period of taxation preceding the application of the special arrangement.

More information: **special arrangement for cash accounting for VAT**

Informing the Estonian Tax and Customs Board

You can submit a notification on the implementation of the special arrangement:

- **in the e-services environment e-MTA**
  In order to submit a notification, the user must have access permissions in the e-services environment e-MTA. In order to **grant access permissions**, a person who is authorised must enter the e-MTA **in the role of a representative** and choose **Settings** – **Access permissions** – **Access permissions of representatives**. On the access permissions' administration page, the personal identification code of the user to be authorised must be entered and the access permission under the section "Separate permissions" titled "Submitting applications for registration as a person liable to value added tax (KMKR)" must be selected.
  As a person authorised to submit a notification, select **Registers and inquiries** – **Registration of the VAT liable person** – **New application** – **Application of special arrangements for cash accounting for VAT**.

- by e-mailing it to **emta@emta.ee** (the application must be digitally signed), or

- **at a service bureau of the Estonian Tax and Customs Board**.

The notification can be submitted by a signatory or an authorised person of the VAT payer.

If the notification is submitted by an authorised person, a document certifying the authorisation must be added to the e-mail as an attachment or submitted at the service bureau.

We will notify you by e-mail of granting or refusing the right to apply cash-based VAT accounting no later than five working days after receipt of the notification. If there is no e-mail address, we will send the notification by SMS.

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