

Electronic submission of applications related to VAT group

Upon the submission of the application in the e-services environment e-MTA, the person who submits (including the person verifying the application) the application must have the access permission "Submission of applications for registration as a person liable to value added tax (KMKR)". **To give the access permission**, the person who has the right to give authority must enter to the **e-services environment e-MTA** as representative and choose "Settings" – "Access permissions" – "Access permissions of representatives". In page of administration of access permissions it is necessary to enter personal ID code of the user who receives the authority, and choose under the section "Separate permissions" the access permission "Submission of applications for registration as a person liable to value added tax (KMKR)".

To submit the application as an authorized person, choose in the e-MTA "Registers and inquiries" – "Registration" – "Register of VAT payers".

All applications shall be submitted through the representative, i.e. in the e-MTA starts the submission of the application (opens the view of the application, fulfills the fields and presses the button "Submit") the representative. All members of the group must in the e-MTA verify this application (the button "Verify" in display of the member) or, if the particular member does not agree to the application, he must reject it (the button "Reject") in display of the member).

It's necessary to have in mind upon the submission of the application that at least one member shall be indicated within the composition of a VAT group additionally to the representative. The application is submitted to the Estonian Tax and Customs Board at the date when the last member of the group verifies it. If one member of the group does not verify the application (rejects the application), the application is not submitted to the Estonian Tax and Customs Board.

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