

Types of applications related to VAT group upon electronic submission

Upon electronic submission of the application related to VAT Group, there are three types of applications: registration as a VAT group, amendment of the VAT group and deletion of the VAT group from the register.

1. Registration as a VAT group

- ✘ **Application for registration as a VAT group** – shall be submitted upon the registration as a VAT group for the first time. The submission of the application shall be initiated by the person, elected to the representative by the members of the group. [Read more about registration as a VAT group](#)

2. Amendment of the composition of a VAT group

If the members of a VAT group wish to delete the VAT group from the register and wish to re-register the same VAT group in a new composition again as of the day following the deletion – as the amendment, to maintain the continuity of the VAT group, the application for the amendment of the VAT group is added.

- ✘ **Application for the amendment of the VAT group** – shall be submitted if the members of the group wish to amend the composition of the group (incl. if the circumstances for registration as a VAT group ceased to exist during the current month) as of the first day of the month following the month when the application is submitted or as of the first day of any later month. For example, one member wishes to leave the group and/or a new VAT payer wishes to join the group.
- ✘ **Application for the amendment of the VAT group if the circumstances for registration as a VAT group ceased to exist (in the past)** – shall be submitted if the circumstances for registration as a VAT group partly ceased to exist in the composition of the group. The application shall be submitted for the amendment of the group as of the first day of the month following the month when the correspondent circumstances ceased to exist (i.e. as of the first day of the current month). For example, if there is 1 October and the circumstances ceased to exist in 28 September, „October 2018“ shall be indicated in the application as the date of the amendment.
- ✘ **Application for the amendment of the VAT group because of the deletion from the Commercial Register or the declaration of bankruptcy of the member of the group** – shall be submitted if the bankruptcy is declared to the member of the group or the member of the group is deleted from the Commercial Register. The application shall be submitted as of the date of the declaration of bankruptcy or the deletion from the Commercial Register. If the bankruptcy is declared to the representative of the group or the representative of the group is deleted from the Commercial

- ✘ Register, as the exception, only the new representative elected by the members of the group can submit the application.

3. Deletion of the VAT group from the register

- ✘ **Application for deletion of the VAT group from the register** – shall be submitted if the members of the group wish to delete the VAT group from the register as of the first day of the month following the month when the application is submitted, or as of the first day of any later month.
- ✘ **Application for deletion of the VAT group from the register if the circumstances for registration as a VAT group ceased to exist (in the past)** – shall be submitted if the circumstances for registration as a VAT group ceased to exist in the composition of the group. The application shall be submitted for deletion of the VAT group from the register as of the first day of the month following the month when the correspondent circumstances ceased to exist.
- ✘ **Application for deletion of the VAT group from the register because of the deletion from the Commercial Register or the declaration of bankruptcy of the member of the group** – shall be submitted if the bankruptcy is declared to the member of the group or the member of the group is deleted from the Commercial Register. The application shall be submitted as of the date of the declaration of bankruptcy or the deletion from the Commercial Register.

If the bankruptcy is declared to the representative of the group or the representative of the group is deleted from the Commercial Register, as the exception, any member elected from the members of the group can submit the application.

As the exception, the members of the group must not verify the application “Application for deletion of the VAT group from register because of the deletion from the Commercial Register or the declaration of bankruptcy of the member of the group”, but this application is submitted right away when the representative of the group has submitted the application to the Estonian Tax and Customs Board (has pressed the button “Submit”).

The actual date of the registration as a VAT group, amendment of the composition of a VAT group and deletion of the VAT group from register decides the Estonian Tax and Customs Board in the course of proceeding of the application.

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