Solidary liability

The persons registered as a VAT пroup shall be solidarily liable for payment of VAT by the due date.

Thus, if there is not enough money in the prepayment account of the representative of the VAT group to pay necessary amount of VAT, in the second working day following the due date the Estonian Tax and Customs Board takes the money from the prepayment account of the solidary person.

Upon the deletion of a VAT group from the register, the VAT payers shall be solidarily liable for the VAT arrears which arose during the period when they were registered as a VAT group.

Handbook Article last update 06.08.2025