MAKSU- JA TOLLIAMET

Registration as a VAT payer

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Registration and deletion

Submit an application to the Estonian Tax and Customs Board for registration as a person liable to VAT or deletion from the register of persons liable to VAT.

The application can be submitted in the **e-services environment e-MTA**, in the **e-Business Register**, **by e-mail or at a service bureau**. The application can also be submitted through a notary.

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In e-MTA

The application can be submitted by:

- ✓ the signatory of a legal person,
- ✓ the legal representative of a state, rural municipality or city authority,
- ✓ a sole proprietor and
- ✓ their authorised representative.

ACCESS PERMISSIONS FOR SUBMITTING THE APPLICATION

In order to submit the application in e-MTA, the user must have the access permission "Submitting applications for registration as a person liable to value added tax (KMKR)".

In order to grant **access permissions**, a person who is authorised must enter **e-MTA** in the role of **a representative** select **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.

In the "My access permissions" section, you will see your access permissions (permissions for using e-

MTA services), you can terminate them and delegate them (if the access permission can be delegated), i.e. transfer the access permission for representing yourself to another person.

SUBMITTING APPLICATIONS

I order to submit an application in **e-MTA** as the authorised person, select **Registers and inquiries** – **Registration** – **Registration of the VAT liable person** – **New application**.

Video guide for submitting an application in e-MTA

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In e-Business Register

An economic operator can submit the application for registration as a person liable to VAT in **e-Business Register** as a part of the first entry petition of a private limited company.

The application for VAT registration is sent from the e-Business Register to the Tax and Customs Board using the X-tee data exchange layer service after the economic operator has been entered in the register.

Previously registered economic operators can be registered for VAT purposes in **e-MTA**.

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By e-mail or at a service bureau

You can also submit an application for registration as a person liable to VAT or deletion from the register of persons liable to 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 application can be submitted by a signatory or authorised person of the VAT payer.

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

Application forms

Application for registration as a person liable to VAT | 191.3 KB | pdf
Application for registration as a person liable to VAT with limited liability | 185.28 KB | pdf
Application for registration as a value added tax group | 107.71 KB | pdf
Application of special arrangements for cash accounting for VAT (in Estonian) | 142.81 KB | pdf
Application of discontinuation of special arrangements for cash accounting for VAT (in Estonian) | 208.97 KB | pdf
Application for deleting a person from the VAT register (in Estonian) | 158.37 KB | pdf
Application for deleting a person liable to VAT with limited liability | 114.04 KB | pdf

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