The place of supply of services is not Estonia

The place of supply of services is not Estonia and due to this fact the services are subject to value-added tax at the rate of 0%.

Nr	Service	Value Added Tax Act (VAT Act)	Directive 2006/112
1.	Provision of services to a person that is registered as a taxable person or a taxable person with limited liability in another Member State, except in cases referred to in § 10 (2) and § 10 (4) 1)–8) of the VAT Act and in the case of provision of services listed in § 15 (4) 2)–16) of the VAT Act. (§ 10 (4) 9) of the VAT Act)	Reverse charge	
2.	Provision of services to a third country person engaged in business, except in cases referred to in § 10 (2) and § 10 (4) 1)–8) of the VAT Act. (§ 10 (4) 9) of the VAT Act)	§ 15 (4) 1)	
3.	Services connected with an immovable located in a foreign country, including construction, valuation and maintenance, and services for the transfer of the immovable, for preparing or coordinating construction works, and accommodation services. (§ 10 (4) 1) of the VAT Act)	§ 15 (4) 1)	
4.	Cultural, artistic, sporting, educational, scientific or entertainment services or services connected with trade fairs or exhibitions are provided in a foreign country to a person who is not registered as a taxable person or taxable person with limited liability in any of the Member States or who is not a third country person engaged in business. The services also include the organisation of related events and provision of ancillary services. (§ 10 (4) 2) of the VAT Act)	§ 15 (4) 1)	
5.	Entrance services to cultural, artistic, sporting, educational, scientific or entertainment events or trade fairs or exhibitions or ancillary services related to entrance services are provided in a foreign country to a taxable person or taxable person with limited liability or to a third country person engaged in business. (§ 10 (4) 2^1) of the VAT Act)	§ 15 (4) 1)	
6.	Work is performed with movables located in a foreign country or movables located in a foreign country are valued and services are provided to a person who is not registered as a taxable person or taxable person with limited liability in any of the Member States or who is not a third country person engaged in business. (§ 10 (4) 3) of the VAT Act)	§ 15 (4) 1)	
7.	Transport services related to the carriage of passengers, including their personal luggage and personal means of transport is provided outside Estonia. (§ 10 (4) 4) of the VAT Act)	§ 15 (4) 1)	
8.	Means of transport is hired or leased or a usufruct is established thereon in a foreign state on a short-term basis. (§ 10 (4) 4^1) of the VAT Act)	§ 15 (4) 1)	

Nr	Service	Value Added Tax Act (VAT Act)	Directive 2006/112
9.	Means of transport (except for pleasure or recreational craft) is hired or leased or a usufruct is established thereon to a person who is not registered as a taxable person or taxable person with limited liability in any of the Member States or who is not a third country person engaged in business and whose seat or place of residence is in a foreign country, except for short-term hire, lease or usufruct arrangements. (§ 10 (4) 4^2) of the VAT Act)	§ 15 (4) 1)	
10.	Pleasure or recreational craft are hired or leased or a usufruct is established thereon to a person who is not registered as a taxable person or taxable person with limited liability in any of the Member States or who is not a third country person engaged in business and the service provider's seat or permanent business establishment is in Estonia, except in the cases provided in § 10 (4) 4^1) of the VAT Act. (§ 10 (4) 4^3) of the VAT Act)	§ 15 (4) 1)	
11.	Restaurant or catering services are provided during the carriage of passengers taking place in the Community territory on board of such a vessel or aircraft or in a train departing on an international route from another Member State. (§ 10 (4) 5) of the VAT Act)	§ 15 (4) 1)	
12.	Restaurant or catering services are provided in a foreign state, except in the cases provided in § 10 (2) 5) of the VAT Act. (§ 10 (4) 5^1) of the VAT Act)	§ 15 (4) 1)	
13.	Transport services for goods from another Member State to Estonia or outside Estonia are provided, including the carriage of means of transport related to the carriage of goods, or such carriage of goods is organised to a person who is not registered as a taxable person or taxable person with limited liability in any of the Member States or who is not a third country person engaged in business. (§ 10 (4) 6) of the VAT Act)	§ 15 (4) 1)	
14.	Ancillary services related to transport of goods are carried out outside Estonia to a person who is not registered as a taxable person or taxable person with limited liability in any of the Member States or who is not a third country person engaged in business. (§ 10 (4) 7) of the VAT Act)	§ 15 (4) 1)	
15.	A transaction or other act the place of supply of which is not Estonia is mediated and the intermediation service is provided to a person who is not registered as a taxable person or taxable person with limited liability in any of the Member States or who is not a third country person engaged in business. (§ 10 (4) 8) of the VAT Act)	§ 15 (4) 1)	
16.	Provision of services specified in § 10 (5) of the VAT Act to a third country person not engaged in business.	§ 15 (4) 1)	
17.	Provision of services listed in clause § 15 (4) 2)–16) of the VAT Act to a person that is registered as a taxable person or a taxable person with limited liability in another Member State if the place of supply is determined in accordance with § 10 (4) 9).	§ 15 (4) 1)	

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