Services are subject to the tax rate of 0%

Services are subject to the tax rate of 0%, except in the case specified in § 15 (4) 1) of the Value-Added Tax Act

No	Service	Value-Added Tax Act	Directive 2006/112
1.	The provision of services necessary for the journey to passengers on board vessels or aircraft during the international transport of passengers.	§ 15 (4) 2)	Art 37 (3)
2.	The provision of port services to meet the direct needs of vessels navigating international waters.	§ 15 (4) 3)	Art 148(d)
3.	The provision of navigation services and airport services directly connected to provision of service to aircraft used by an air carrier operating mostly on international routes.	§ 15 (4) 4)	Art 148(g)
4.	The repair, maintenance, chartering and hiring of or establishment of a usufruct on sea-going vessels navigating in international waters, except pleasure craft used for purposes other than business, and the repair, maintenance and hiring of or establishment of a usufruct on equipment used on such vessels.	§ 15 (4) 6)	Art 148(c)
5.	The repair, maintenance, chartering and hiring of or establishment of a usufruct on aircraft used by an air carrier operating mostly on international routes, and the repair, maintenance and hiring of or establishment of a usufruct on equipment used on such aircraft.	§ 15 (4) 6)	Art 148(f)
6.	Intermediation, if the place of supply of the transaction being mediated is a third country.	§ 15 (4) 7)	Art 153

No	Service	Value-Added Tax Act	Directive 2006/112
7.	Intermediation, if the following goods are subject to intermediation: - exported goods; - sea-going vessels navigating in international waters (except pleasure craft used for purposes other than those of business interests), and equipment, spare parts, fuel and other supplies used on such sea-going vessels and goods to be transferred to passengers for consumption on board, except goods sold on board sea-going vessels during passenger transport in Community waters to be taken away; - aircraft used by an air carrier operating mostly on international routes and equipment, spare parts, fuel and other supplies used on such aircraft and goods to be transferred to passengers for consumption on board, except goods sold on board of such aircraft during intra-Community passenger transport to be taken away; - goods transferred and delivered to another Member State to a diplomatic representative, a consular agent (except an honorary consul), a representative or representation of a special mission or an international organisation recognised by the Ministry of Foreign Affairs, a diplomatic representation, a consular post, a special mission or a Community institution; - goods transferred and delivered to another Member State which is a Member State of the North Atlantic Treaty Organisation (hereinafter NATO) and intended for the performance of the duties of or provision of catering services to the armed forces of any other NATO Member State or the civilian staff accompanying them if such armed forces take part in the common defence effort; - gold transferred to Eesti Pank.	§ 15 (4) 7)	Art 153

No	Service	Value-Added Tax Act	Directive 2006/112
8.	Intermediation if the following services are subject to intermediation: - the provision of services necessary for the journey to passengers on board vessels or aircraft during the international transport of passengers; - the provision of port services to meet the direct needs of vessels navigating international waters; - the provision of navigation services and airport services directly connected to provision of service to aircraft used by an air carrier operating mostly on international routes; - the repair, maintenance, chartering and hiring of or establishment of a usufruct on sea-going vessels navigating in international waters, except pleasure craft used for purposes other than business, and the repair, maintenance and hiring of or establishment of a usufruct on equipment used on such vessels; - the repair, maintenance, chartering and hiring of or establishment of a usufruct on aircraft used by an air carrier operating mostly on international routes, and the repair, maintenance and hiring of or establishment of a usufruct on equipment used on such aircraft; - transport services for the export of goods, services for the organisation of transport of goods and ancillary services related to such transport of goods; - transport services for the import of goods, services for the organisation of transport of goods and ancillary services related to such transport of goods, if the cost of such services is included in the taxable value of the goods to be imported; - work with movables which are acquired from Estonia or brought to Estonia for the purpose of provision of such service and which are taken out of the Community after the service has been provided; - service provided to a person, representation, agency, special mission, Community institution or armed forces specified in clause (3) 5) or 6) of § 15 of the Value-Added Tax Act.	§ 15 (4) 7)	Art 153
9.	Transport service for goods placed under an external transit procedure, services for the organisation of such transport of goods and ancillary services related to such transport of goods if the carriage is a part of the carriage which begins or ends in a third country.	§ 15 (4) 8)	
10.	Transport services for the export of goods, services for the organisation of transport of goods and ancillary services related to such transport of goods.	§ 15 (4) 9)	Art 146 (1) (e)

No	Service	Value-Added Tax Act	Directive 2006/112
11.	Transport services for the import of goods, services for the organisation of transport of goods and ancillary services related to such transport of goods, if the cost of such services is included in the taxable value of the goods to be imported.	§ 15 (4) 10)	Art 146 (1) (e)
12.	Carriage of goods to the Azores or Madeira or from the Azores or Madeira to Estonia or another Member State.	§ 15 (4) 11)	Art 142
13.	Work with movables which are acquired from Estonia or brought to Estonia for the purpose of provision of such service and which are taken out of the Community after the service has been provided.	§ 15 (4) 12)	Art 146 (1) (d)
14.	ECarriage of passengers services are provided in Estonia (specified in § 10 (2) 3) of the Value-Added Tax Act), including their personal luggage and personal means of transport, if the carriage of passengers in Estonia constitutes a part of international transport of passengers.	§ 15 (4) 13)	Art 382
15.	Service provided to a person, representation, agency, special mission, Community institution or armed forces located in a foreign state and specified in clause (3) 5) or 6) of § 15 of the Value-Added Tax Act.	§ 15 (4) 14)	Art 151(1)

Last updated on 08.01.2025