Goods subject to the 0% tax rate

No	Goods	Value-Added Tax Act	Directive 2006/112
1.	The transfer of goods to a taxable person or taxable person with limited liability of another Member State together with the transport of the goods from Estonia to the other Member State and the transfer of excise goods to a person of another Member State together with the transport of the goods or means of transport from Estonia to the other Member State	§ 15 (3) 2)	Art 138
2.	The transport of goods from Estonia to another Member State for them to be used for business purposes there, including the transfer of goods between a company and its permanent business establishment located in another Member State (the prerequisite is that the transport of goods is deemed by the other Member State as intra-Community acquisition of goods and the Estonian company has been registered as a taxable person in such other Member State)	§ 15 (3) 2)	Art 138
3.	The sale of natural gas or electricity, heating or cooling energy transmitted via network to a distributor or other person of another Member State that will not use such goods in Estonia (Value-Added Tax Act, § 9 (2) 3))	Reverse charge	
4.	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 (not applicable in case of goods sold on board to be taken away)	§ 15 (3) 3)	Sea-going vessels, equipment and spare parts art 148 (c) Sea-going vessels, equipment and fuel art 148 (a) Goods transferred for consumption on board art 37 (3)
5.	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 (not applicable to goods sold on board of such aircraft to be taken away)	§ 15 (3) 4)	Aircraft, equipment and spare parts art 148 (f) Aircraft equipment and fuel art 148 (e) Goods transferred to passengers for consumption on board art 37 (3)
6.	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, headquarters of an international organisation, a diplomatic representation, a consular post, a special mission or a Union institution or an agency or body established under the Union law	§ 15 (3) 5)	Art 151 (1)
6^1.	Goods transferred to a Union institution located in Estonia or an agency or body established under the Union law on condition that the total value of the goods without value added tax makes up at least 53 euros pursuant to the invoice, except in the case of public utility services and fuel within the meaning of the Liquid Fuel Act	§ 15 (3) 5^1)	Art 151 (1)
6^2.	Goods transferred to the European Commission or to an agency or body established under Union law in the performance of the tasks under the Union law in response to a COVID-19 pandemic, unless those goods are acquired for resale for consideration	§ 15 (3) 5^2)	Art 151 (1)
7.	Goods transferred and delivered to another Member State intended for the performance of the duties of the armed forces of any other Member State or the civilian staff accompanying them if the specified armed forces take part in the defence effort, implementing the Union measures within the frames of the Common Security and Defence Policy, or 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 the armed forces of any other NATO Member State or the civilian staff accompanying them if these armed forces take part in the common defence effort, or to the International Military Headquarters	§ 15 (3) 6)	Art 151 (1)
8.	Goods transferred to international military headquarters located in Estonia if the tax incentives are laid down in an international agreement ratified by the Riigikogu, or for the performance of the duties to the armed forces of a NATO Member State participating in the common defence effort, or to the armed forces of a Member State participating in the defence effort for implementation of the Union measures within the frames of the Common Security and Defence Policy, except Estonia, and the civilian staff accompanying them	§ 15 (3) 6^1)	Art 151 (1)
9.	Non-Union goods placed under the customs procedure of customs warehousing, free zone, inward processiong, transit or temporary importation with total relief from import duties or non-Union goods in temporary storage on the condition that the goods have not been unlawfully deleted from under customs supervision and have not been consumed or used in the cases other than those prescribed in the customs legislation within the meaning of the Customs Code	§ 15 (3) 8)	Art 156 (1) (a) (b) (c)
10.	Union goods transferred and delivered to a free zone for export purposes and Union goods placed in a free zone which are exported directly from the free zone within two months as of the transportation to the free zone	§ 15 (3) 9)	Art 156 (1) (b)
11.	Gold transferred to Eesti Pank	§ 15 (3) 10)	Art 152
12.	The goods specified in Annex V to Council Directive 2006/112/EC if the goods are immediately placed in a tax warehouse or have been placed in a tax warehouse and the transaction does not involve termination of tax warehousing (except in cases where fuel released for consumption has also been placed in the excise warehouse)	§ 15 (3) 11)	Art 160
13.	Excise goods under excise duty suspension arrangement placed in an excise warehouse if the transaction does not involve taking the goods out of the excise warehouse, except transporting the excise goods from one excise warehouse to another	§ 15 (3) 12)	Art 160 (1) (b)
14.	Treating as exports the goods transferred to a third country natural person	§ 5 (2)	Art 147
15.	Goods that are transferred in a canteen, cafeteria or mess of an international military headquarters under the condition prescribed in an international agreement ratified by Riigikogu	§ 15 (3) 13)	Art 151 (1)
16.	Goods which are transferred to a person holding an online marketplace if he is deemed to be the purchaser of the goods pursuant to subsection 1^3 of § 4 of the Value-Added Tax Act	§ 15 (3) 15)	Art 136a

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