Goods exempt from tax

No	Goods	Value-Added Tax Act	Directive 2006/112
1.	Dentures transferred by dentists or dental technicians	§ 16 (1) 2^1)	Art 132 (1) (e)
2.	Immovables or parts thereof. (Tax exemption is not applied to an immovable if an essential part thereof is a construction works within the meaning of the Building Act, or a part of a construction works and which is to be transferred prior to the commencement of use of the construction works or a part thereof; to an immovable if an essential part thereof is a construction works which has been significantly improved, or of such construction works which is to be transferred prior to the post-improvement resumption of use of the construction works or the part thereof, and to a building land)	§ 16 (2) 3)	Art 135 (1) (j) or (k)
3.	Valid postal payment means of the Republic of Estonia if sold at their nominal value	§ 16 (2) 4)	Art 135 (1) (h)
4.	Investment gold	§ 16 (2) 8)	Art 346
5.	Goods, upon the acquisition of which there was no right for deduction of input value added tax, unless the goods were acquired before the registration of the acquirer as a taxable person or if, at the time of acquisition of the goods, the input value added tax had been deducted in part	§ 16 (2) 9)	Art 136

Last updated on 08.01.2025