# Special provisions

| No | Service | Value-Added Tax Act | Directive 2006/112 |
|---|---|---|---|
| 1. | Intra-Community sale of a new means of transport. | § 15 (3) 2) + data as proof that the means of transport is new | Art 138 (2) (a) + data as proof that the means of transport is new |
| 2. | In case of a triangular transaction, the seller of the goods. (a taxable person established in Member State A deeming the transaction intra-Community supply of goods) | § 15 (3) 2) | Art 138 |
| 3. | The reseller of the goods in case of a triangular transaction | Reverse charge | |
| 4. | Taxation of the resale of second-hand goods under a special arrangement (§ 41 and § 42 of the Value-Added Tax Act) | Margin scheme – Second-hand goods | |
| 5. | Taxation of the resale of original works of art under a special arrangement (§ 41 and § 42 of the Value-Added Tax Act) | Margin scheme – Works of art | |
| 6. | Taxation of the resale of collectors' items or antiques under a special arrangement (§ 41 and § 42 of the Value-Added Tax Act) | Margin scheme – Collector`s items and antiques | |
| 7. | Special arrangements for imposing value added tax on immovables, scrap metal, precious metal and metal products in cases specified in § 41[1] of the Value-Added Tax Act (domestic reverse charge) | Reverse charge | |

| No | Service | Value-Added Tax Act | Directive 2006/112 |
|---|---|---|---|
| 8. | Kassapõhise käibemaksuarvestuse erikorra kasutaja võõrandatav kaup või osutatav teenus, **alates 01.07.2022** | Cash accounting for value added tax | |

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