VAT accounting and invoices

Table of contents

Preparation of invoices

Information included on invoices References noted on invoices

Last updated on 08.01.2025

Information included on invoices

The following shall be set out in an invoice (subsection 7 of § 37 of the VAT Act):

1. the serial number and date of issue of the invoice;
2. the name and address of the taxable person and the person's registration number as a taxable person;
3. the name and address of the acquirer of goods or the recipient of services;
4. the registration number of the acquirer of goods or the recipient of services as a taxable person if the acquirer of goods or the recipient of services has tax liabilities upon the acquisition of goods or receipt of services;
5. the name or a description of the goods or services;
6. the quantity of the goods or extent of the services;
7. the date of dispatch of the goods or provision of the services or the date of receipt of full or partial payment for the goods or services if the date can be determined and differs from the date of issue of the invoice;
8. the price of the goods or services exclusive of value added tax and any discounts, if these are not included in the price;
9. the taxable amount broken down by different rates of value added tax together with the applicable rates of value added tax or the amount of supply exempt from tax;
10. the amount of value added tax payable, except in the cases provided by law. The amount of value added tax shall be indicated in euros.

Hence, the key requirements are the invoice number, date of issuance and information concerning the taxable person, the purchaser of the goods or services and the goods or services, as well as the price of the transaction, the taxable amount broken down by value-added tax rate and the amount of value-added tax payable in euros.

Invoices are subject to additional requirements in case of certain intra-Community transactions. If the date of issuance of the goods or provision of the services or the date of partial or full advance payment for services differs from the date of issuance of the invoice, either the date of issuance of the goods/provision of the services or the date of advance payment must be noted on the invoice if it is possible to determine.

In case of intra-Community supply of goods, it is important to include on the invoice the purchaser's registration number as a taxable person or a taxable person with limited liability in another Member State because only a valid purchaser's registration number entitles such sales to be deemed intra-Community supply taxable at the zero rate. If the seller fails to include the purchaser's valid registration number on the invoice, such supply must be reported and taxed as domestic supply. The purchaser's registration number as a taxable person can be **verified in the database**.

Last updated on 20.05.2026

References noted on invoices

In case of certain transactions there must be additional references added to invoices either to the relevant provision of the Value-Added Tax Act or provision of the VAT Directive. This requirement arises from Article 226 of the VAT Directive and is specified in as much detail as possible in subsection (8) of the Value-Added Tax Act, specifying both the specific transactions and the required references for each transaction. The references are necessary for example in case of tax-exempt supply and supply taxable at the zero rate, for intra-Community transactions and in case of application of special arrangements.

The following tables in the menu below provide the references to be included on invoices pursuant to subsection (8) of § 37 of the Value-Added Tax Act.

Last updated on 08.01.2025

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)	
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)	

Nr	Service	Value Added Tax Act (VAT Act)	Directive 2006/112
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)	

Last updated on 28.08.2026

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)

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Services exempt from tax

No	Service	Value-Added Tax Act	Directive 2006/112
1.	Universal postal services within the meaning of the Postal Act and payment of state pensions, benefits, support and compensation pursuant to the procedure prescribed by the State Pension Insurance Act by means of post.	§ 16 (1) 1)	Art 132 (1) (a)

No	Service	Value-Added Tax Act	Directive 2006/112
2.	Health services within the meaning of the Health Service Organisation Act.	§ 16 (1) 2)	Art 132 (1) (b) and (c)
3.	Supply of an organ or tissue of human origin, human blood or blood product made from human blood and breast milk, as specified in the list approved by a regulation of the Minister of Social Affairs.	§ 16 (1) 2)	Art 132 (1) (d)
4.	Service provided by dental technicians in their professional activities.	§ 16 (1) 2^1)	Art 132 (e)
5.	Services provided by a non-profit association to its members free of charge or for a membership fee, and services provided by a non-profit association or foundation to natural persons relating to the use of sports facilities or sports equipment.	§ 16 (1) 3)	Art 132 (1) (f) or (l) or (m)
6.	Social services specified in clauses 1, 1^1, 1^2, 1^3, 1^4, 1^5, 1^6, 3, 4, 5, 5^1 and 6 of § 10 of the Social Welfare Act and social services financed out of the state or local government budget specified in clause 2^1 of § 10 of the Social Welfare Act.	§ 16 (1) 4)	Art 132 (1) (g)
7.	Services relating to shelters for the protection of children and young persons.	§ 16 (1) 5)	Art 132 (1) (h)
8.	Pre-school, basic, vocational, secondary and higher education, including learning materials transferred by the education service provider to the recipient of the services, private tuition relating to general education and other training services, except other training services provided for business purposes.	§ 16 (1) 6)	Art 132 (1) (i) or (j)
9.	Transportation of sick, injured or disabled persons in vehicles which are specially designed for such purpose and which correspond to the requirements established on the basis of the Traffic Act.	§ 16 (1) 7)	Art 132 (1) (p)
10.	Service provided by an independent association of persons to their members provided that the following conditions are met: 90% of the supply of the recipient of services is exempt from taxation or its activities are not subject to value-added tax; the service is directly necessary for the main activity of the member, the fee paid for the service does not exceed the costs incurred upon the provision of the service.	§ 16 (1) 8)	Art 132 (1) (f)

No	Service	Value-Added Tax Act	Directive 2006/112
11.	Insurance services, including reinsurance and insurance intermediation services.	§ 16 (2) 1)	Art 135 (1) (a)
12.	The leasing or letting of immovables or parts thereof, establishment of a usufruct on immovables or parts thereof.	§ 16 (2) 2)	Art 135 (1) (l)
13.	Securities	§ 16 (2) 6)	Art 135 (1) (f)
14.	Lottery tickets and the organisation of gambling, except the organisation of commercial lotteries and the organisation of such games of skill the only possible prize of which is the possibility to participate again in the same game.	§ 16 (2) 7)	Art 135 (1) (i)
15.	Services relating to the transfer of investment gold or entry into a corresponding transfer agreement, or services relating to the supply thereof which are provided by an agent acting in the name and for the account of another person.	§ 16 (2) 8)	Art 347

No	Service	Value-Added Tax Act	Directive 2006/112
16.	Financial services specified in § 16 (2[1]) of the Value-Added Tax Act: 1) deposit transactions for the receipt of deposits and other repayable funds from the public; 2) borrowing and lending operations, including consumer credit, mortgage credit and other transactions for financing business transactions; 3) leasing transactions; 4) settlement, cash transfer and other money transmission transactions; 5) issue and administration of non-cash means of payment, such as electronic payment instruments, electronic money, traveller's cheques and bills of exchange; 6) guarantees and commitments and other transactions creating binding obligations to persons; 7) transactions for their own account or for the account of clients in traded securities provided in§ 2 of the Securities Market Act and in foreign exchange and other money market instruments, including transactions in cheques, exchange instruments, certificates of deposit and other such instruments; 8) transactions and acts related to the issue, sales and purchases of securities; 9) money broking; 10) negotiation services related to the services specified in clauses 1)–9) of this section; 11) management of investment funds provided for in the Investment Funds Act and other investment funds of a Contracting Party to the EEA Agreement and subject to financial supervision, including the provision of services related to the management of funds to the funds in the case of transfer of duties of a management company.	§ 16 (2[1]) corresponding clause	Art 135 (1) (b) to (g)
SPECIAL ARRANGEMENTS			
48.	Special arrangements for imposing value added tax on travel services.	Margin scheme - Travel agents	

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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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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

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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	
8.	Kassapõhise käibemaksuarvestuse erikorra kasutaja võõrandatav kaup või osutatav teenus, **alates 01.07.2022**	Cash accounting for value added tax	

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Other references and notes

Other references

- If a person of a foreign state engaged in business has appointed a tax representative (Value-Added Tax Act, § 20), such tax representative's registration number as a taxable person, name, address and reference to § 20 (6) of the Value-Added Tax Act or Article 204 of Directive 2006/112/EC

- When issuing an invoice pursuant to § 37 (5) of the Value-Added Tax Act, include "self-billing"

Notes

- When applying tax-exemption and the 0% rate (except in cases where "reverse charge" must be included), references to the Value-Added Tax Act or the Directive may be replaced with another clear and unambiguous note.

- In case of the export of goods it is not necessary to include a reference to the provision forming the basis for the tax rate (except in cases where the goods transferred to a third country natural person is treated as export of goods).

- If supply is subject to reverse charge, the invoice must contain "reverse charge" regardless of whether such supply is tax-exempt supply or the supply is subject to the 0% rate. For example, when goods transport services related to the export of goods are provided to a taxable person of another Member State **who is neither the consignor nor the consignee**, the note "reverse charge" is added. If such a goods transport service is provided to the consignor or the consignee, the service is not subject to reverse charge in the recipient's Member State and the invoice should not include the wording "reverse charge".
  In addition, the reference "reverse charge" is added to the invoice in cases where the place of supply is in another Member State where broad reverse charges are applied (pursuant to Article 194 of Directive 2006/112/EC) and therefore the seller of the goods or provider of the services has no obligation to register as a taxable person in the other Member State. For example, when providing services related to immovable property to a taxable person from another Member State in a Member State applying broad reverse charge the reference "reverse charge" will be added to the invoice.

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