Deduction of input value added tax

Input value added tax is (subsection 3 of § 29 of the VAT Act):

- VAT to be paid on goods or services which a taxable person acquires or receives from another taxable person;
- VAT paid or to be paid by a taxable person on imported goods;
- VAT calculated by a taxable person on the taxable value of services the place of supply of which is Estonia and which are received from a foreign person engaged in business who is not registered as a taxable person in Estonia;
- VAT calculated by a taxable person on the taxable value of goods acquired by way of intra-Community acquisition, goods installed or assembled which are acquired, goods acquired by way of a triangular transaction or other goods which are acquired and on which the taxable person is required to calculate VAT pursuant to the VAT Act.

Last updated on 08.01.2025