Additional information

European Union VAT refund system

- EU web site: **VAT refunds for EU businesses**

- **Instructions on the use of the cross-border VAT refund system (in Estonian) | 530.01 KB | pdf**

- **Regulation No 66 of the Minister for Finance of 18 December 2009** “The procedure for the refund of value added tax to foreign taxable persons, the format of applications for such refunds of value added tax and the procedure for the refund of value added tax to persons who export goods as humanitarian aid”

- **Classification codes for acquired goods and services (in Estonian) | 106 KB | xls**

- The most convenient way to search for a code for classifying economic activities is the search system of the Estonian classification of economic activities (EMTAK 2025). EMTAK is the Estonian national version of NACE (rev. 2). The first four levels conform to the NACE structure and the fifth level is the national level. Search the system for a code that best describes your activity and enter the first four digits. **EMTAK economic activities**

ADDING INVOICES AND IMPORT DECLARATIONS USING XML FILES

Check out the page **“Technical information of services”**.

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