Proof of export of goods

The export of goods is certified by the documents in proof of taking the goods out of the Union and transfer of the goods. The tax authority has the right to request additional documents in proof of the export of goods (subsection 5 (5) of the VAT Act).

The export of goods can be proved by means of documents such as customs export declaration, delivery notes, contract of purchase and sale of goods and invoice, accompanying documents for the transport of goods, etc. The list of documents proving the export of goods cannot be exhaustive and the taxable person must be able to use the various documents available.

The treatment of a sale transaction as export is not subject to specific additional conditions, such as the applicable delivery conditions, the time of storage of the goods in Estonia, the time of receipt of a copy of the export declaration, etc.

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