

How can an Estonian entrepreneur become a user of the special scheme for small businesses

A small business who wishes to use the special scheme submits an advance notification (hereinafter *the application*) via an electronic portal on the website of the tax authority. The applicant must, for the use of the special scheme, among other things, indicate in the application in which Member States it operates and obtain consent from these countries to use the special scheme (**the Estonian Tax and Customs Board requests this consent from the tax authority of the other Member State after receiving the application and forwards the response to the entrepreneur**).

Applications, as well as their subsequent amendments, are forwarded to the Member States indicated in the application where the tax exemption is intended to be used.

The right to use the tax exemption is confirmed or rejected by the tax authority of the respective Member State. If the latter confirms the person's compliance with the conditions for VAT exemption, the tax authority of the country where the tax exemption applicant is located will issue the person a registration number with the suffix "EX" for the use of the special scheme (or, in the case of a change to the advance notification, will confirm the validity of the registration number already issued to the person).

Estonian entrepreneurs are assigned a registration number with the suffix "EX" by the Estonian Tax and Customs Board.

[Instructions for applying for the special scheme for small businesses \(in Estonian\)](#) | 663.55 KB | pdf

For questions regarding the special scheme for small businesses, please contact ariklient@emta.ee or **+372 880 0812**.

Last updated on 04.03.2025