FATCA

The declaration "Collection of information related to the Agreement between the Government of the Republic of Estonia and the Government of the United States of America to Improve International Tax Compliance and to Implement FATCA" (hereinafter the FATCA declaration) shall be submitted by **Estonian financial institutions holding financial accounts of residents of the United States of America**.

To submit financial information declarations, you need the individual access permission of the e-services environment e-MTA of the Estonian Tax and Customs Board "Submitting FATCA declarations" (code: FATCA_KOIKOIGUSED). **More about granting access permissions**

A reporting financial institution must request a **GIIN number** from the U.S. tax authority. Without the GIIN number, the FATCA declaration cannot be submitted. If a person is subject to FATCA obligation but does not have access to the respective application in the Estonian Tax and Customs Board's e-services environment e-MTA, the GIIN number must first be obtained and then submitted to the Estonian Tax and Customs Board together with the request for access permission to the FATCA application. In the request, it is required to indicate the year from which the FATCA obligation arose.

Virtual currency wallet service providers and virtual currency exchange service providers are not reporting financial institutions within the meaning of FATCA under current legislation.

Additional information

Form of Declaration Arising from Tax Information Exchange Act and Establishment of Procedure for Submission and Completion Thereof

Regulation of the Minister of Finance No 16 of 19 May 2015

Exchange of tax information

Webpage of the Ministry of Finance

Letter from the U.S. Internal Revenue Service of 7 December 2017 on reporting the U.S. TIN | 112.6 KB | pdf

Letter from the U.S. Internal Revenue Service on the 4th of June 2024 on reporting of the U.S. TIN | 100.99 KB | pdf

Letter from the U.S. Internal Revenue Service of 12 November 2024 on Extension of Temporary Relief for reporting the U.S. TIN | 96.74 KB | pdf

Guide "Definition of Financial Account and Financial Institution, as well as due diligence requirements (FATCA, CRS, DAC2)" (in Estonian) | 220.17 KB | pdf

Help information

Customer support

Last updated on 08.01.2025