

# Who and when has the obligation to submit declarations

## Who must submit declarations CRS and DAC2

**Estonian financial institutions have an obligation** to provide information on financial accounts held by tax residents of countries participating in the exchange of information.

If a reporting financial institution is required to provide one financial information declaration, it is generally obliged provide the other two financial information declarations as well.

To submit financial information declarations, you need the individual access permission of the e-services environment of the Estonian Tax and Customs Board named "Submitting FATCA declarations" (code: FATCA\_KOIKOIGUSED). [More about granting access permissions](#)

If a person has the obligation to submit a financial information declaration but does not have access to the respective application in the e-services environment of the Estonian Tax and Customs Board, the **GIIN number** must first be obtained from the U.S. tax authority and submitted to the Estonian Tax and Customs Board together with the request for access permission to the financial information declaration application. In the request, it is required to indicate the year from which the declaration obligation arose.

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

## When should declarations be submitted

CRS and DAC2 declarations with data for the previous year must be submitted by 30 June of the current year at the latest.

**In the absence of information to be declared**, a blank declaration must be submitted via the [e-services environment e-MTA](#).

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