

Exchange of financial accounts information

On the basis of the [Council Directive 2014/107/EU](#) and the OECD Convention on Mutual Administrative Assistance in Tax Matters, and the [Common Reporting Standard](#) multilateral agreement, **Estonian financial institutions** have the obligation to provide information on the accounts of non-residents and to submit respective declarations:

- ✓ “Collection of financial accounts information exchanged on the basis of Article 6 of the Convention on Mutual Administrative Assistance in Tax Matters” (form CRS) and
- ✓ “Collection of financial accounts information exchanged with the Member States of the European Union” (form DAC2).

Additional information

- ✂ **[Form of Declaration Arising from Tax Information Exchange Act and Establishment of Procedure for Submission and Completion Thereof \(in Estonian\)](#)**

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

- ✂ **[Exchange of tax information](#)**

Ministry of Finance web page

- ✂ **[Guide “Definition of Financial Account and Financial Institution, as well as due diligence requirements \(FATCA, CRS, DAC2\)” \(in Estonian\) | 220.17 KB | pdf](#)**
- ✂ **[List of jurisdictions participating in financial information exchange \(as at 15 September 2026, in Estonian\) | 123.25 KB | pdf](#)**

Checking the format and structure of a tax identification number (TIN)

- ✂ **[European TIN Portal](#)**

✧ European Commission portal (EU Member States)

✧ **Tax Identification Numbers (TINs)**

OECD web page (EU Member States and third countries)

Help information

If you have any questions, please contact ariklient@emta.ee or call **+372 880 0812**.

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