

Obligations of information provider

What are the obligations of the information provider

Neither the information provider nor the taxable person concerned are obliged to carry out an investigation to find out new or additional circumstances relating to a reportable arrangement or its implementation which are not known but which may be known to other persons providing services related to the arrangement. Each information provider has an obligation **to report information that it has about the arrangement**.

Information about the reportable arrangement must be submitted to the tax authority within 30 calendar days as of:

- ✓ the day following the day on which the reportable arrangement is made available for implementation,
- ✓ the day following the day on which the reportable arrangement is ready for implementation, or
- ✓ the day on which the first action was made to implement the reportable arrangement.

The choice is made dependent on which day arrives earlier. By 28 February 2021, arrangements which started to be implemented between 25 June 2018 and 30 June 2020 had to be reported. The arrangements started to be implemented between 1 July 2020 and 31 December 2020 are distinguished in relation to the postponement of the initial reporting deadlines and had to be reported one month earlier.

In the case of **standard arrangements**, there is a **periodic reporting obligation**, which is performed every three months with new and additional information. The standard arrangement is defined as an arrangement that has been developed, marketed, ready for implementation or available in a form that does not require significant adjustment for implementation. For the first time, periodic information on standard arrangements had to be provided by 30 April 2021.

The **data set** to be submitted on a reportable arrangement is established by Regulation No 16 of the Minister of Finance ([Annex 16](#) (PDF, in Estonian)). The tax authority will assign a unique reference number to each arrangement or part of the arrangement submitted for the first time. The reference number is entered in the central register maintained by the European Commission, which allows to establish links between information provided for the same arrangement in different countries.

In order to monitor the use of the arrangement and to avoid double reporting, the information provider is

obliged to inform all other persons who have provided services, assistance or advice in connection with the same arrangement or part of the arrangement of the reference number.

As of January 2023, the **information provider** as defined in **subsection 1¹ § 20¹⁰ of the Tax Information Exchange Act** submits the information to the tax authority within 30 days as of the day on which the information provider **provided, directly or through other persons, assistance, support or advice** in connection with the cross-border arrangement. Before 1 January 2023, the information providers described in subsection 1¹ § 20¹⁰ of the Tax Information Exchange Act submitted information to the tax authority in the same way as other information providers.

In which cases do the obligations of the information provider transfer

Information need not be provided by persons who are obliged to keep professional secrecy, in particular lawyers and employees of audit offices. In such cases, the information provider will inform the other information provider concerned, or in the absence of such an information provider, the taxable person concerned to whom the obligations of the information provider are transferred.

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