Exceptions to reporting

Please note that you do not need to submit a report to the Estonian Tax and Customs Board (ETCB) if:

1. due diligence procedures were carried out and no reportable sellers were identified on the platform or
2. you are a platform operator who is registered in Estonia or has a connection with Estonia, but your data is reported to another EU Member State.

If you do not submit information to the ETCB for one of the above reasons, please inform the ETCB thereof by the due date for submission of the report, which is 31 January. Please send the notification by e-mail to **dac7@emta.ee** (please refresh the page to see the e-mail address).

If you are a platform operator registered in Estonia or connected with Estonia, but your data is reported to another EU Member State, please indicate in the notification in which Member State your data will be provided.

Non-Union platform operators

The DAC7 report must be submitted by a person who is a platform operator. A non-EU platform operator operating in the Union may choose one Member State of its choice for the submission of the report. If such a platform operator has chosen Estonia for the submission of the report, in order to comply with the reporting obligation, the platform operator must first register with the ETCB by submitting the application **form R_INFO**.

The application can be submitted by a board member or an authorised person of the platform operator.

Submit with the application:

- ✓ a copy of platform operator's registration certificate, a copy of the registry card or other document proving the existence of a legal person;
- ✓ in the case of an authorised person, a notarised power of attorney signed by a member of the management board;
- ✓ a copy of the principal's (board member's) document;
- ✓ la contract with a tax representative if the non-Union platform operator has a tax representative to whom access permission for submitting the DAC7 report are to be granted.

The application can be submitted:

- ✓ digitally signed to the e-mail address **emta@emta.ee**
- ✓ at the **service bureau**
- ✓ by post to Lõõtsa 8a, 15176 Tallinn

The ETCB issues the non-resident's code to the e-mail address indicated in the economic operator's application.

NB! he platform operator or its representative must have the access permission (authorisation) to submit the DAC7 report in the e-services environment e-MTA. The access permission for submitting the DAC7 report does not have to be applied for separately, it is granted to economic operator's representative by the ETCB on the basis of the submitted application and the documents attached.

Please make sure in advance if the person authorised to submit the report has **access to the e-services environment** of the ETCB.

Last updated on 16.05.2025