

REPUBLIC OF ESTONIA
TAX AND CUSTOMS BOARD

Tax information exchange

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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

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Completing and submitting a declaration

When should a declaration be submitted

The FATCA declaration with data for the previous year must be submitted by 30 June of the current year at the latest.

In the absence of the information to be declared, a blank declaration must be submitted via the e-services environment e-MTA.

Completing the declaration

Forms of the declarations were established by a **regulation of the Minister of Finance**.

The technical specifications of the FATCA files can be found on the page "**Technical information of services**".

Where and how can a declaration be submitted

The declaration is submitted electronically to the Estonian Tax and Customs Board via the e-services environment e-MTA by uploading with an XML file.

To submit a FATCA declaration:

1. in the **e-services environment e-MTA**, select **Reports** – **Exchange of information reports** – **Financial information declarations (FATCA/OECD/EU DAC2)**;
2. on the page of list of declarations, press the button "**Add new declaration**".

SUBMITTING A DECLARATION

To submit a full version of the declaration, select "**Add declaration from file**", then select "**Obligation**

type” and “**Year**” and search for the file you will upload on your computer.

After pressing the button “**Import**”, a data check (file validation) takes place.

In case of errors, information about them is displayed to the user and the declaration needs to be corrected.

If no errors are found, the declaration will appear on the list of declarations in the "Preparation" status. After pressing the button “**Confirm**”, the validation will be carried out again and, if passed, the declaration will be confirmed.

It is possible to delete a declaration in the “Preparation” status by selecting the corresponding icon.

CHANGING DECLARATION DATA

If some data were not declared in the form, or if a line is filled in incompletely or incorrectly, the file needs to be reloaded to change the data.

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