

Comments

I General provisions

1. On form TSD a taxpayer shall indicate income and social tax payable, and also unemployment insurance premiums and contributions to mandatory funded pension.
2. Form TSD and its annexes shall be submitted to the Tax and Customs Board by the 10th day of a month following the period of performing disbursements or granted fringe benefits. By the same date a taxpayer is obliged to pay the amount of tax and other payments to the bank account of the Tax and Customs Board.
3. The amounts indicated on form TSD must correspond to the sums indicated on annexes of form TSD.
4. A taxable person who has made taxable disbursements during the taxable period or is obliged to pay social tax according to § 2(2) of Social Tax Act is liable to submit tax return form TSD.
5. Resident legal persons and non-resident legal persons with registered permanent establishment in Estonia, who are registered as persons liable to value added tax according to the Value Added Tax Act, are required to submit a tax return on form TSD regarding the expenses and payments made during the previous calendar month as specified in §§ 49 to 53 of Income Tax Act, irrespective of obligation to pay income tax within the period of taxation (Income Tax Act § 54(2)).
6. A taxable person or his/her representative shall sign the tax return. The representative shall, if required by the Tax and Customs Board, submit a document certifying the right of representation.
7. The tax return shall be submitted only in electronic form, if more than 5 lines in annexes 1, 2 or 3 is filled.
8. The tax return and its annexes shall be filled in full kroons, amounts of 50 sent and amounts exceeding 50 sent shall be rounded up to the nearest full kroon.

II How to fill in part A

9. Social tax amount shown on line 1 shall include the tax calculated on all the payments made in this month and a social tax amount calculated on the basis of § 2 (2,3) of the Social Tax Act.
10. Income tax amount shown on line 2 shall include the amounts of income tax withheld on all payments subject to income tax made in this month.
11. On line 3 shall be shown the payments subject to social tax according to § 2 (1) 1) to 4), 6), 8) and 9) of the Social Tax Act.

12. On line 4 shall be shown unemployment insurance premium withheld in accordance with the rate established for the insured person according to § 42(1) 1) of the Unemployment Insurance Act.

13. On line 5 shall be shown the unemployment insurance premium payable by employers and calculated in specified rates according to § 42 (1) 2) of the Unemployment Insurance Act.

14. On line 6 shall be shown the contribution to mandatory funded pension withheld in accordance with § 11(1) 1) and 2) of the Funded Pensions Act. Contributions shall not be withheld from the payments made in the period 01.06.09-31.12.09 and not declared on line 6.

15. On line 6 shall also be shown the additional contribution to mandatory pension fund calculated in parental benefit according to § 11(1) 3) of the Funded Pensions Act.

III How to fill in part B

16. Annex of the tax return shall be submitted according to §§ 48 to 53, 60 and 61 of the Income Tax Act for the calendar month, when disbursements or expenses shown in TSD annexes 4 to 7 were made, and also in cases described in § 54(6) of the Income Tax Act.

IV How to amend a tax return

17. In case any mistakes are found after submitting the tax return to the regional tax and customs centre, a taxpayer should submit a new tax return for the same period bearing the note “parandus”(correction). Correct data for the period of taxation shall be shown on form TSD and the data shall be presented on lines of form TSD annexes 1, 2 and 3 where the amendments were made.

18. In case personal data will be deleted from annex 1 of form TSD, the personal data and type of the payment shall be shown in columns 1, 2, 7.1, 7.2 and 7.3 of that line and zeros shall be shown in columns 3¹ to 10 in that line instead of numeric values.

In case a taxpayer has by mistake made a payment which he/she later will claim back from the recipient, then the respective correction shall be made in the tax return of the month when the erroneously disbursed amount is refunded to the taxpayer (withholding agent). In this case the personal data and type of payment shall be shown in columns 1, 2, 7.1, 7.2 and 7.3, and in addition in columns 3¹ to 10 the respective numeric values with negative sign shall be shown.

Amount of income tax withheld within a calendar year, which is shown on form TSD annex 1 column 6 shall not be reduced after 15th of February of the following calendar year.

19. In case personal data will be deleted from annex 2 of form TSD, the personal data and type of the payment shall be shown in columns 1 to 6 and zeros shall be shown in columns 7 to 14 of annex 2 in that line instead of numeric values.

In case a taxpayer has by mistake made a payment which he/she later will claim back from the recipient, then the respective correction shall be made in the tax return of the month when the erroneously disbursed amount is refunded to the taxpayer (withholding agent). In this case the

personal data and type of payment shall be shown in columns 1 to 6, and in addition in columns 7 to 14 the respective numeric values with negative sign shall be shown.

20. In case personal data will be deleted from annex 3 of form TSD, the personal data and type of the payment shall be shown in columns 1 to 6 and zeros shall be shown in columns 7 to 10 in that line instead of numeric values.

In case a taxpayer has by mistake made a payment which he/she later will claim back from the recipient, then the respective correction shall be made in the tax return of the month when the erroneously disbursed amount is refunded to the taxpayer (withholding agent). In this case the personal data and type of payment shall be shown in columns 1 to 6, and in addition in columns 7 to 10 the numeric values with negative sign shall be shown.

21. In case a taxpayer will find mistakes in annexes 4 to 7 of form TSD, he/she shall submit the amended tax return on form TSD together with the respectively amended annex(es) for the period of taxation wherein the mistakes were made.