REPUBLIC OF ESTONIA
TAX AND CUSTOMS BOARD

ASUTUSESISESEKS KASUTAMISEKS
Maksu- ja Tolliamet
Juurdepääsupiirangu algus: pp.kk.aaaa
Juurdepääsupiirangu lõpp: pp.kk.aaaa
Alus: AvTS § 35 lg 1 p 12, 19, MKS § 26 lg 1

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dd.mm.yyyy nr 8-8/xxx

Taxation data certificate

NAME SURNAME
Personal identification code

The certificate is prepared based on the data of the Estonian Tax and Customs Board of dd.mm.yyyy. The starting period of data is mm.yyyy and ending period is mm.yyyy. Amounts on the certificate are in euros.

Workforce, wages and payment data

		Employment Register data	Income and social tax return (TSD) data						
Year	Month	Number of persons registered with the Employment Register **	Number of persons receiving payments	Number of persons receiving wages	Gross amount of wages payments ***	Average wages ***	Number of persons receiving other payments	Gross amount of other payments ****	Average sum of other payment ****

** Number of employees with regard to whom there was a record in the employment register valid for at least 1 day of the respective month.
*** The sum consists of payments with the following codes: 10, 11, 12, 13, 15, 17–23, 70, 120–128, 144–154, 156, 157, 270.
**** The sum consists of payments with the following codes: 14, 16, 24, 32–36, 50–57, 71, 72, 74, 129–131,138–143,179, 184–188, 189, 190–199, 201, 205, 271, 272.
Explanation of the codes can be found in the table of payment types on the website of the Estonian Tax and Customs Board at: https://www.emta.ee.

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VAT return data

Year	Month	1**	2	3	3.1	3.1.1	3.2	4	4.1	5	5.1	5.2	5.3	5.4	6	6.1	7	7.1	8	9	10	11	12	13
Total																								

** Titles of columns are represented as numbers of VAT return columns. For explanation for the meaning of numerical values please refer to VAT return for the taxation period.

Information on transaction partners declared in part A of VAT return annex (by fields of activity)

Year	Month	EMTAK code of the person submitting the data*	EMTAK code of transaction partners*	Number of transaction partners	Average duration of customer relationship (in months) within the last 13 months (present month included)	Number of new transaction partners**	Number of invoices	Sum of invoices (excl. VAT)	Total sum of invoices of the largest transaction partner (excl. VAT)	Sum of the largest invoice (excl. VAT)

* EMTAK code is the code of the main field of activity of company. Explanations for the codes can be found in the Estonian Classification of Fields of Economic Activity .
** Transaction partner with whom no transactions took place within the 12 months prior to the taxation period.

Information on transaction partners declared in part B of VAT return annex (by fields of activity)

Year	Month	EMTAK code of the person submitting the data*	EMTAK code of transaction partners*	Number of transaction partners	Average duration of customer relationship (in months) within the last 13 months	Number of new transaction partners**	Number of invoices	Sum of invoices (incl. VAT)	Total sum of invoices of the largest transaction partner (incl. VAT)	Sum of the largest invoice (incl. VAT)

SAMPLE

					(present month included)					

* EMTAK code is the code of the main field of activity of company. Explanations for the codes can be found in the Estonian Classification of Fields of Economic Activity .
** Transaction partner with whom no transactions took place within the 12 months prior to the taxation period.

Data on intra-community turnover reports

Year	Month	Country	Sum of the transaction	Sum of the triangular transaction

Income and taxes on the basis of the natural person's income tax return

Year of receiving income	Gross income	Income tax	Unemployment Insurance premium	Contribution to mandatory funded pension

Payments and taxes declared by the employer(s) on the basis of the TSD declaration

Employer's	Employer's	Year	Month of	Wages and taxes	Other payments and taxes

SAMPLE

code	name	of pay-ment	payment	Gross amount of wages*	Income tax	Unemployment insurance premium	Contribution to mandatory funded pension	Gross amount of other payment**	Income tax	Unemployment insurance premium	Contribution to mandatory funded pension

* The sum consists of payments with the following codes: 10, 11, 12, 13, 15, 17–23, 70, 120–128, 144–154, 156, 157, 270.
** The sum consists of payments with the following codes: 14, 16, 24, 32–36, 50–57, 71, 72, 74, 129–131,138–143,179, 184–188, 189, 190–199, 201, 205, 271, 272.
Explanations for the codes can be found in the table of payment types on the website of the Estonian Tax and Customs Board at: https://www.emta.ee.

Benefits for incapacity for work, unemployment insurance benefits, redundancy payments, pensions, employers' contributions to third pension pillar, funded pension payments and taxes on the basis of the TSD declaration

				Payments and taxes			
Payer's code	Payer's name	Year of payment	Month of payment	Gross amount of payment*	Income tax	Unemployment insurance premium	Contribution to mandatory funded pension

* The sum consists of payments with the following codes: 25–31, 40–47, 73, 132–143, 158, 159, 162–179, 273.
Explanations for the codes can be found in the table of payment types on the website of the Estonian Tax and Customs Board at: https://www.emta.ee.

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Amounts received on entrepreneur account

Year of receipt	Month of receipt	Received amount	Gross income*	Social tax	Contribution to mandatory funded pension	Income tax

*Gross income of the entrepreneur account is the amount of income received from which the amount of social tax has been deducted.

Records made in the Employment Register

Employer's code	Employer's name	Beginning of registration	End of registration	Employment type

Dividends and payments made from equity capital

Payer's code	Payer	Year of payment	Month of payment	Sum of payment*

* Sum of column 13060 of INF1 form, total.

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Arrears

Date	Sum of arrears*

* The sum of arrears is displayed for the months, when as of the first day of the month the person has had tax arrears of at least 100 euros. Arrears include claims unpaid by due date, which are recovered by the Estonian Tax and Customs Board and which are allowed to be disclosed pursuant to law (beginning from 01.01.2019, in addition to tax arrears, e.g. penalty payment, fine etc.).

As of the date of preparation of the certificate the amount of arrears is XXX euros.

/digitally signed/

Name Surname
Job Title
Service Department

The basis of the right to sign is Directive No 116-P of the Director General of the Estonian Tax and Customs Board of 14.12.2018 which is accessible on the website and in the service bureaus of the Estonian Tax and Customs Board.

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