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VAT Act¹

Adopted on 10 December 2003
RT I 2003, 82, 554
entered into force pursuant to § 50.

Chapter 1 GENERAL PROVISIONS

§ 1. Object of tax

(1) The object of VAT is:

- 1) turnover, except for tax-free turnover, the place of which is Estonia;
- 2) import of goods into Estonia (§ 6), except for duty-free import (§ 17);

3) the provision of services the place of turnover of which is not Estonia (subsections 10 (4) and (5) and subsection 10¹ (4)), except for tax-free turnover;

[RT I, 29.11.2018, 2 - entry into force. 01.01.2019]

4) of this Act, § 16 paragraph 3 of the said goods or services, which in turn is subject to VAT taxable amount (the *taxpayer*), VAT included;

[RT I, 19.12.2019, 2 - entry into force. 01.01.2020]

5) intra-Community acquisition of goods (§ 8), except for tax-free intra-Community acquisition of goods (§ 18).

(2) VAT is applied as value added tax, except in special cases arising from this Act.

§ 2. Definitions

(1) In this Act, the terms related to states and territories are used in the following meanings:

- 1) Estonia is a territory under the jurisdiction of the Republic of Estonia;
- 2) the Community is the territory of the Member States as defined in point 3 of this paragraph;

[RT I, 18.02.2014, 2 - entry into force. 01.03.2014]

3) a Member State of the European Union (the *union*) of its territory in accordance with Council Directive 2006/112 / EC on the common system of value added tax (OJ L 347, 11.12.2006, p 1-118), Article 5, paragraph 2 and Article 7;

[RT I, 18.02.2014, 2 - entry into force. 01.03.2014]

4) a foreign state is a state or a territory under its jurisdiction, except Estonia;

(5) " third country" means a State or a territory under its jurisdiction which is not considered to be a Member State within the meaning of point (3) of this paragraph.

(2) For the purposes of this Act, entrepreneurship is an independent economic activity of a person (§ 3) in the course of which goods or services are transferred, regardless of the purpose or results of the activity. The professional activities of notaries and bailiffs are also considered to be entrepreneurship. The provision of a service between a company and its permanent establishment is not considered to be an enterprise. The activities of state, rural municipality and city agencies and legal persons in public law shall be deemed to be undertakings only if those activities constitute economic activities provided for in Annex I to Council Directive 2006/112 / EC or such transactions and activities listed in subsection 1 (1) of this Act. other taxable persons and whose non-taxation has a significant effect on competition.

[RT I, 23.12.2013, 1 - entry into force. 01.01.2014]

(3) In this Act, the definitions of goods and services are used in the following meanings:

1) goods are matter, animal, gas and electricity, heating and cooling. An immovable is an immovable within the meaning of the General Part of the Civil Code Act, a building right and utility network or structure within the meaning of the Property Law Act, a building as a movable property law within the meaning of the Implementation Act and apartment ownership and an apartment building right within the meaning of Construction land is an immovable within the meaning of the General Part of the Civil Code Act which does not have a building, except for a utility network or facility, and which is planned for construction according to design conditions, detailed plan or state or local government special plan or for which a construction notice is submitted or cadastral residential or commercial land or jointly.

[RT I, 24.04.2018, 2 - entry into force. 01.10.2018]

2) goods to be installed or assembled are goods which are transferred and installed or assembled by or on behalf of the transferor in another Member State and the cost of installation or assembly of which exceeds 5 per cent of the taxable value of the transaction;

3) service is the provision of a benefit in the course of business or the transfer of a right, including a security, which is not a commodity pursuant to clause 1) of this subsection, and refraining from economic activity for consideration, waiving the exercise of the right or tolerating the situation. The service is also electronically transmitted software and information and a data carrier with software or information specially prepared or adapted according to the buyer's order.

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(3) For the purposes of this Act, on-demand stock is goods which are delivered to another Member State, taking into account all the following conditions:

1) goods are delivered by agreement;

2) the person to whom the goods are supplied for transfer is registered as a taxable person in the Member State to which the goods are supplied and that person and the registration number issued to him in that Member State are known to the taxable person transporting the goods;

3) the taxable person who supplies the goods to another Member State does not have an establishment or a permanent establishment in the other Member State to which the goods are supplied;

4) the taxable person keeps records of goods delivered to another Member State in accordance with the procedure established on the basis of subsection 36 (5) of this Act;

5) the taxable person presents the data of the acquirer of the goods transferred to another Member State in the intra-Community turnover report.

[RT I, 19.12.2019, 2 - entry into force. 01.01.2020]

(4) For the purposes of this Act, an electronically provided service is:

1) the transfer of a web environment;

2) web administration;

3) remote maintenance of the program and device;

4) transfer and renewal of electronically transmitted software;

5) electronically transmitted image, text and information and enabling the use of an electronic database;

6) electronically transmitted music, film and games, including gambling;

7) electronically transmitted political, cultural, sports, scientific and entertainment broadcasts;

8) electronic distance learning and other services similar to the aforementioned services.

Therefore, if the service provider and the recipient communicate electronically, the service is not considered to be an electronically supplied service.

(5) Transfer is the transfer of possession of goods together with the risk of accidental destruction of the goods and the right to use the goods and the related economic benefits as the owner, regardless of the real status of the goods. For the purposes of this Act, transfer also means the transfer of goods on the basis of a commission contract and the transfer of goods on the basis of a transaction which provides for the transfer of ownership of the goods to the contractual user of the goods upon termination of the contract.

(6) Own use is the free transfer of goods and services provided free of charge by a taxable person to his or her business property, as well as the free use of goods belonging to business assets by the taxable person himself, his employee, servant or member of the management or control body for personal or other non-business purposes. The use of a passenger car for non-business purposes is not deemed to be own use, except in the cases specified in clauses 30 (4) 3) and 4) of this Act. The supply or use of goods in the above cases shall be considered as own consumption if the taxable person has deducted all or part of the input VAT on the goods or part of those goods from his calculated VAT.

[RT I, 11.07.2014, 3 - entry into force. 01.12.2014]

(7) For the purposes of this Act, a new means of transport is:

1) a watercraft with a length of more than 7.5 meters which has been transferred three months after the first use or which has sailed for less than 100 hours, except a seagoing ship specified in clause 15 (3) 3) of this Act ;

2) aircraft with a take-off mass of more than 1,550 kilograms which have been transferred before the expiry of three months from the date of initial entry into service or which have flown for less than 40 hours, except for aircraft specified in clause 15 (3) 4) of this Act;

3) a land motor vehicle with an engine capacity of more than 48 cubic centimeters or with an engine power of more than 7.2 kilowatts which has been transferred before the expiration of six months from the first entry into service or which has been driven less than 6000 kilometers;

(8) A triangular transaction is a transfer of goods between three taxable persons of different Member States where all the following conditions are met:

1) a taxable person of the first Member State (hereinafter *transferor in a triangular transaction*) transfers goods to a taxable person of another Member State (hereinafter *reseller in a triangular*

transaction) (hereinafter in *the triangular transaction of the acquirer*);

- 2) the goods are delivered from the first Member State to a third Member State to the purchaser in a triangular transaction;
- 3) the reseller in the triangular transaction is not registered as a taxable person or a limited taxable person in a third Member State;
- 4) in the triangular transaction, the acquirer pays VAT on the acquisition of the goods in the triangular transaction.

(9) Distance selling is the transfer and delivery of goods, other than a new means of transport or goods to be installed or assembled, by or on behalf of a transferor to another Member State to a person not registered as a taxable person or a limited taxable person there.

(10) For the purposes of this Act, investment gold is a gold bullion or gold plate with an approved gold content of at least 995 thousandths by weight and a gold coin minted or in circulation as an official currency after 1800 with a pure gold content of at least 900ths by weight. and whose selling price does not exceed by more than 80 per cent the price of the gold contained in the coin on the free market.

[RT I, 19.12.2019, 2 - entry into force. 01.01.2020]

(11) The provision of brokerage services is the activities of a taxable person in the name and on behalf of another person. In order to act in the name and on behalf of another person, at least the following conditions must be met:

- 1) the intermediary and the transferor or acquirer of the goods or the service provider or recipient have entered into an agreement for the intermediation of the goods or services;
- 2) the transferor of goods or provider of services is responsible for the transfer of goods or provision of services;
- 3) the goods are transferred or the service is provided at a price established or approved by the transferor of the goods or the service provider and under the conditions established for the recipient of the goods or services;
- 4) only commission is recorded in the accounts of the intermediary as the turnover of the intermediary;
- 5) if an invoice is issued to the recipient of the goods or services, it shall be issued by the transferor of the goods or service provider or another person, including an intermediary, on behalf of the transferor of goods or service provider.

[RT I 2005, 68, 528 - entered into force. 01.01.2006]

(12) For the purposes of this Act, a passenger car is a vehicle of category M1 with a maximum mass not exceeding 3,500 kilograms and which has no more than eight seats in addition to the driver's seat.

[RT I, 11.07.2014, 3 - entry into force. 01.12.2014]

(13) For the purposes of this Act, a voucher is an instrument which the transferor of goods or services is required to accept as payment or as part of payment for goods or services and in which the goods or services to be transferred or the seller of goods or services are indicated on the voucher or related documents. , including the conditions of use of such a voucher. An instrument which gives the right to receive a discount upon the acquisition of goods or the receipt of a service, but which does not confer the right to acquire goods or receive a service, is not considered a voucher. A

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voucher is single-purpose if the place of turnover of the goods or services related to the voucher is generated (§§ 9, 10 and 10) and the amount of VAT due on that good or service is known at the time the voucher is issued. A voucher is multi-purpose if at the time of its issue the place of turnover of the supply of goods or services or the amount of VAT to be collected is not known.

[RT I, 29.11.2018, 2 - entry into force. 01.01.2019, the regulation concerning the taxation of vouchers provided for in this subsection shall apply only to vouchers issued from 1 January 2019.]

§ 3. Taxable person and taxable person

(1) A taxable person is a person engaged in business, including a legal person in public law, or a state, rural municipality or city agency (hereinafter *person*) who is registered or required to register as a taxable person (§ 19). A person is a natural or legal person, including a legal person in public law, and a state, rural municipality or city agency. A taxable person of a foreign State or of another Member State is a person, including a group of assets without legal personality or an association of persons, who is treated as a taxable person for VAT purposes under the law of that country.

[RT I, 19.12.2019, 2 - entry into force. 01.01.2020]

(2) A *taxable person with limited obligations* (hereinafter *limited taxable person*) is a person, except a natural person who is not engaged in business, who is registered or who is required to register as a limited taxable person (§ 21). A limited taxable person in another Member State is a person, including an unincorporated group of assets or an association of persons, who is registered for VAT purposes in that Member State and whose tax liabilities correspond to those of a limited taxable person.

(3) A taxable person or a limited taxable person shall pay VAT as of the date of registration as a taxable person or a limited taxable person.

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(3) A foreign taxable person is not deemed to be an Estonian taxable person due to his or her permanent establishment engaged in business in Estonia if the foreign person does not participate in a taxable transaction or act through his or her permanent establishment in Estonia.

[RT I 2009, 56, 376 - entered into force. 01.01.2010]

(4) A taxable person shall calculate the VAT § 1 paragraph 1 of the said transactions and acts with this Act, § 1, paragraph 1, section 1 of the turnover must pay VAT:

1) supply subject to taxation (hereinafter *taxable supply*);

2) services received from a foreign person engaged in business who is not registered as a taxable person in Estonia and who does not have a permanent establishment in Estonia through which he or she is engaged in business in Estonia;

[RT I 2009, 56, 376 - entered into force. 01.01.2010]

3) The acquisition of goods to be installed or assembled in Estonia from a person engaged in business in another Member State who is not registered as a taxable person in Estonia and who does not have a permanent establishment in Estonia through which he or she conducts business in Estonia;

[RT I 2008, 58, 324 - entered into force. 01.01.2009]

4) the acquisition of goods as an acquirer in a triangular transaction;

5) the acquisition of goods not specified in clauses 3) and 4) of this subsection from a foreign person engaged in business who is not registered as a taxable person in Estonia and who does not have a permanent establishment in Estonia through which he or she is engaged in business in Estonia;

[RT I 2009, 56, 376 - entered into force. 01.01.2010]

6) another taxable person, in § 41 of this Act, ^{From} the acquisition of the goods referred to in paragraph ¹ (2).

[RT I, 10.12.2010, 3 - entry into force. 01.01.2011]

(5) A limited taxable person shall pay VAT on the acts specified in clauses 1 (1) 2) and 5) of this Act and on the acts listed in clauses (4) 2) -5) of this section.

(6) VAT must also be paid by:

1) a debtor within the meaning of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L 269, 10.10.2013, p. 1–101) (hereinafter the *Customs Code*);

[RT I, 16.06.2017, 1 - entry into force. 01.07.2017]

2) a person who is not registered as a taxable person for a transaction for which he or she has submitted an invoice or other sales document on which he or she has indicated the amount of VAT;

3) a person who is not registered as a taxable person or a limited taxable person, except a person specified in subsections 39 (1) and (2) of this Act who acquires a new means of transport from another Member State;

[RT I 2005, 68, 528 - entered into force. 01.01.2006]

4) a person who is not registered as a taxable person or a limited taxable person who acquires alcohol, tobacco products or fuel, except for natural gas, alcohol, tobacco, fuel and electricity *excise duty* (hereinafter *excise goods*) from another Member State, except a natural person who acquires excise goods for personal use;

[RT I, 10.12.2010, 3 - entry into force. 01.01.2011]

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5) the owner of the tax warehousing (§ 44) without transfer of the goods. This provision shall not apply if the person was also the owner of the goods when they were placed in a tax warehouse, except when the goods were placed in a tax warehouse following national circulation, importation or intra-Community acquisition of the goods and the goods were not disposed of during tax warehousing;

[RT I 2008, 58, 324 - entered into force. 01.01.2009]

6) the owner of the excise goods under temporary excise duty upon his removal of the excise goods from the excise warehouse without transfer of the excise goods, except for the transport of the excise goods from one excise warehouse to another. The provision does not apply if the person was the owner of the excise goods also upon placing the excise goods in the excise warehouse and the excise goods have not been transferred to the excise warehouse. If excise goods under temporary excise duty released from an excise warehouse are also in tax storage, clause 5 of this subsection applies.

[RT I, 27.03.2012, 7 - entry into force. 01.04.2012]

Chapter 2 TAXABLE TRANSACTIONS AND OPERATIONS

§ 4. Turnover

(1) Turnover is:

1) the transfer of goods and the provision of services in the course of business;

2) own consumption of goods or services;

3) delivery of goods to another Member State without transfer for the purpose of their business there (clause 3 of subsection 7 (1));

4) expropriation of goods for a fee.

[RT I 2009, 56, 376 - entered into force. 01.01.2010]

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(1) The transfer of a single-purpose voucher by a person acting in his or her own name is deemed to be the transfer of goods or provision of services related to the voucher. Where a single-purpose voucher is transferred by a person acting on behalf of another person, the transfer of such a voucher shall be deemed to be a transfer of goods or the provision of a service related to the voucher by another person on whose behalf the person transferring the voucher acts.

[RT I, 29.11.2018, 2 - entry into force. 01.01.2019, the regulation concerning the taxation of vouchers provided for in this subsection shall apply only to vouchers issued from 1 January 2019.]

(2) Turnover does not arise:

1) from the transfer of an enterprise or a part thereof within the meaning of the Law of Obligations Act;

[RT I 2008, 58, 324 - entered into force. 01.01.2009]

2) when the owner delivers the goods from Estonia without transferring the exception of the section 1, clause 3 of the event;

3) the free use of state assets within the meaning of the State Assets Act and the privatization of state, rural municipality or city assets;

4) the transfer of assets to another company, non-profit association or foundation in the course of a merger, division or transformation of companies, non-profit associations or foundations;

5) [repealed - RT I 2008, 58, 324 - entered into force. 01.01.2010] 6)

in the interests of business, the supply of goods free of charge as a non-salable sample of goods or the supply of goods with a taxable value not exceeding EUR 10 for advertising purposes;

[RT I 2010, 22, 108 - entered into force. 01.01.2011]

7) [repealed - RT I 2008, 58, 324 - entered into force. 01.01.2009] 8) used in business passenger fee used to grant the taxpayer an employee, servant or member of the management or supervisory bodies, with the exception of this Act, § 30, paragraph 4, paragraphs 3 and 4 of these cases. [RT I, 11.07.2014, 3 - entry into force. 01.12.2014]

§ 5. Export of goods

(1) The export of goods is:

1) the transfer of Union goods together with their delivery to a destination outside the customs territory of the Union by the transferor of the goods or the acquirer of the goods who is a foreign person;

2) re-exportation from the customs territory of the Union of non-Union goods placed under the temporary importation procedure with partial relief from import duties;

[RT I, 16.06.2017, 1 - entry into force. 01.07.2017]

3) the inward processing procedure in the Union's external trade re-export from the customs territory of the Union or editing liiduvälisesse going abroad or aircraft inventories to be taken along, a spare part, an accessory or consumable stores;

[RT I, 16.06.2017, 1 - entry into force. 01.07.2017]

4) the transfer of goods leaving the customs territory of the Union under the outward processing procedure and the discharge of the customs procedure in respect thereof;

5) the transfer of goods together with their delivery by a transferor of goods or a foreign purchaser of goods to a third country which is part of the customs territory of the Union.

[RT I, 18.02.2014, 2 - entry into force. 01.03.2014]

(2) The transfer of goods to a natural person of a third country for delivery to a third country in luggage moving with him or her may also be deemed to be export of goods if all the following conditions are met:

1) the natural person resides in a third country;

2) the selling price of the goods, including VAT, transferred to the person on the same date at the same point of sale exceeds 38 euros;

[RT I, 20.12.2011, 2 - entry into force. 01.01.2012]

3) the buyer removes the goods from the Community in unopened packaging not later than by the end of the third month following the month of transfer of the goods;

4) the taxable person has a confirmation from the customs or the Police and Border Guard Board regarding the removal of the goods from the Community by the purchaser.

[RT I, 29.04.2016, 6 - entry into force 01.07.2016]

(3) The procedure for treating goods transferred to a natural person of a third country as exports shall be established by a regulation of the minister responsible for the field .

(4) The transfer of goods shall also be deemed to be the transfer of goods to a passenger traveling to a third country at a point of sale located in a passenger-only area of an airport open to international traffic.

[RT I, 16.06.2017, 1 - entry into force. 01.07.2017]

(5) The export of goods shall be proved by documents certifying the departure of the goods from the Community and the transfer of the goods. The tax authority has the right to request additional documents certifying the export of goods.

(6) The procedure for treating goods transferred as export at a point of sale located in an area reserved for passengers only at an international airport shall be established by a regulation of the minister responsible for the field .

[RT I, 16.06.2017, 1 - entry into force. 01.07.2017]

§ 6. Import of goods

(1) Importation of goods is:

1) the placing of non-Union goods under a customs procedure for release for free circulation or a temporary importation procedure with partial relief from import duties;

[RT I, 16.06.2017, 1 - entry into force. 01.07.2017]

2) the placing of goods under the outward processing customs procedure under the customs procedure for release for free circulation;

3) other cases involving the incurrence of a customs debt within the meaning of the Customs Code.

[RT I, 16.06.2017, 1 - entry into force. 01.07.2017]

(2) Placing non-Union goods under a customs procedure for release for free circulation shall not be deemed to be import of goods if:

[RT I, 18.02.2014, 2 - entry into force. 01.03.2014]

1) the goods were placed under the temporary importation procedure with partial relief from import duties;

[RT I, 16.06.2017, 1 - entry into force. 01.07.2017]

2) the delivery of the goods to a third country which is a part of the customs territory of the Union immediately follows and the goods are under customs supervision until they are exported from Estonia.

[RT I, 18.02.2014, 2 - entry into force. 01.03.2014]

(3) Goods shall be imported into Estonia if the placing under the customs procedure specified in subsection (1) of this section takes place in Estonia.

[RT I 2005, 68, 528 - entered into force. 01.01.2006]

(4) The import of goods in Estonia is also the delivery of goods with the customs status of the Union to Estonia from a third country which is a part of the customs territory of the Union.

[RT I, 18.02.2014, 2 - entry into force. 01.03.2014]

§ 7. Intra-Community turnover of goods

(1) The intra-Community turnover of goods is:

1) the transfer of goods to a taxable person or a limited taxable person of another Member State together with their delivery from Estonia to another Member State, except in the cases specified in subsection (2) of this section;

2) the transfer of excise goods or a new means of transport to a person of another Member State together with the delivery thereof from Estonia to another Member State;

3) delivery of goods from Estonia to another Member State for the purposes of his or her business there, including transfer of goods between a company and its permanent establishment located in another Member State, except in the cases specified in subsection (2) of this section;

4) transfer of goods delivered from Estonia to another Member State as a stock on demand.

[RT I, 19.12.2019, 2 - entry into force 01.01.2020]

(2) The following shall not be deemed to be intra-Community turnover of goods:

1) temporary delivery of goods from Estonia to another Member State for the provision of services there, including delivery of movables to another Member State for rent, lease or usufruct;

2) temporary movement of goods from Estonia to another Member State for up to 24 months for the purpose which corresponds to the purposes of implementation of the temporary importation procedure with total relief from import duties;

3) the transfer of a movable from Estonia to another Member State for work with the movable, including repair, assessment, processing or assembly (hereinafter *work with the movable*), if the movable is returned to Estonia after the provision of the corresponding service to the taxable person who sent the movable to another Member State;

4) the transfer of goods to be installed or assembled in another Member State;

5) distance selling of goods from Estonia to another Member State;

6) delivery of goods, including goods to be consumed and sold on board, to a watercraft or aircraft specified in clause 15 (3) 3) or 4) of this Act;

7) delivery of goods from Estonia to another Member State for removal from the Community if the customs procedure for export of goods was commenced in Estonia and the goods are exported from the Community within two months as of the delivery of the goods to another Member State;

8) the transfer of goods to the acquirer in a triangular transaction;

9) the supply of natural gas or electricity, heating or cooling energy transmitted through the network from Estonia to another Member State;

[RT I, 10.12.2010, 3 - entry into force 01.01.2011]

10) goods from Estonia to another Member State, if the goods are transported to Estonia temporarily for up to 24 months for purposes which corresponds to the full exemption from import duties temporary admission procedure implementation goals;

11) the transfer of a movable from Estonia to another Member State if the movable was temporarily transferred to Estonia for work with the movable;

12) delivery of stock on demand from Estonia to another Member State;

[RT I, 19.12.2019, 2 - entry into force. 01.01.2020]

13) the delivery of a stock on demand from Estonia to another Member State, if it was not transferred within 12 months as of the arrival of the stock on demand in another Member State and if it

has been returned to Estonia within the specified time;

[RT I, 19.12.2019, 2 - entry into force. 01.01.2020]

14) delivery of on-demand stock from Estonia to another Member State if the purchaser thereof is replaced by another taxable person within 12 months as of the arrival of the on-demand stock in another Member State.

[RT I, 19.12.2019, 2 - entry into force. 01.01.2020]

(3) Upon loss of the basis for a transaction or act provided for in subsection (2) of this section, the transaction is deemed to be intra-Community turnover of goods pursuant to subsection (1) of this section and intra-Community turnover is deemed to have arisen on the day of loss of basis.

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() If a stock delivered from Estonia to another Member State is not transferred within 12 months after the arrival of the goods in another Member State, intra-Community turnover is deemed to have arisen on the day following 12 months pursuant to clause (1) 3), subsection (2) 13) in these cases.

[RT I, 19.12.2019, 2 - entry into force. 01.01.2020]

(4) Intra-Community turnover of goods shall be proved by documents certifying the transfer of goods and delivery of goods to another Member State.

[RT I 2005, 68, 528 - entered into force. 01.01.2006]

§ 8. Intra-Community acquisition of goods

(1) Intra-Community acquisition of goods is the acquisition of goods from a taxable person of another Member State together with delivery from another Member State to Estonia and the acquisition of a new means of transport from another Member State with delivery from another Member State to Estonia, except in the cases specified in subsection (3) of this section.

(2) Intra-Community acquisition of goods is also the delivery of goods used in business from another Member State to Estonia for own business in Estonia, except in the cases specified in subsection (3) of this section.

(3) The following shall not be deemed to be intra-Community acquisition of goods:

- 1) temporary delivery of goods to Estonia for the provision of services, including delivery of movables to Estonia for rent or lease or taking;
- 2) temporary delivery of goods to Estonia for up to 24 months for the purpose which corresponds to the purposes of application of the temporary importation procedure with total relief from import duties;
- 3) temporary delivery of a movable to Estonia for work with the movable, unless the movable is delivered to Estonia for the purpose of removal from the association;
- 4) in the acquisition of goods installed or assembled in another Member State of the taxpayer;
- 5) delivery of goods to Estonia for distance selling;
- 6) the acquisition of goods, except for a new means of transport, by a natural person for personal use;
- 7) the acquisition of goods by a person not registered as a taxable person below the limit provided for in subsection 21 (2) of this Act;
- 8) the acquisition of second-hand goods, original works of art, collectors' items or antiques from a taxable person of another Member State who applies the procedure for calculating the taxable value provided for in § 41 of this Act when calculating his or her tax liability in another Member State;
- 9) the acquisition of goods by the acquirer in a triangular transaction;
- 10) the supply of natural gas or electricity, heating or cooling energy transmitted through the network from another Member State to Estonia;

[RT I, 10.12.2010, 3 - entry into force 11.01.2011]

11) delivery of goods from another Member State to Estonia for removal from the Community if the customs export procedure of the goods is commenced in another Member State and the goods are exported from the Community within two months as of the delivery of the goods to Estonia;

[RT I 2005, 68, 528 - entered into force. 01.01.2006]

12) the delivery of goods to Estonia if the goods were temporarily delivered to another Member State for up to 24 months for the purpose which corresponds to the purposes of application of the temporary importation procedure with total relief from import duties;

[RT I 2005, 68, 528 - entered into force. 01.01.2006]

13) the transfer of a movable from another Member State to Estonia if the movable was transferred from Estonia to another Member State for temporary work with the movable;

[RT I 2005, 68, 528 - entered into force. 01.01.2006]

14) delivery of stock to Estonia on demand.

[RT I, 19.12.2019, 2 - entry into force. 01.01.2020]

(4) If the bases of an act provided for in subsection (3) of this section cease to exist, the act is deemed to be an intra-Community acquisition of goods pursuant to subsection (1) of this section and the goods are deemed to have been acquired intra-Community on the day the bases cease to exist.

(5) The intra-Community acquisition is the acquisition of goods in another Member State taxable person, the taxable person for the acquisition of goods in their in tax identification number and the goods are delivered to the transferor Member State to another, except in cases where the taxpayer can prove that:

- 1) VAT on intra-Community acquisition is paid in in the Member State to which the goods were delivered, or
- 2) he was a dealer in a triangular transaction.

(6) The intra-Community acquisition of goods is also the acquisition of goods delivered to Estonia as demand stock.

[RT I, 19.12.2019, 2 - entry into force. 01.01.2020]

(7) If the demand stock delivered to Estonia is not transferred within 12 months as of the arrival of the goods in Estonia, the goods shall be deemed to have been acquired within the Community on the day 12 months after the expiry of 12 months unless was sent.

[RT I, 19.12.2019, 2 - entry into force. 01.01.2020]

Chapter 3 GENERAL PRINCIPLES OF TAXATION

§ 9. Place of turnover of goods

(1) The place of turnover of goods is Estonia if:

- 1) the goods are delivered or otherwise made available to the consignee in Estonia, exported from Estonia, intra-Community turnover or distance sales of goods from Estonia to a person of another Member State who is not a taxable person or limited taxable person of another Member State; except in the case specified in subsection (2) of this section;
- 2) a person of another Member State engaged in business registered in Estonia as a taxable person carries out distance sales to an Estonian person who is not a taxable person or a limited taxable person;
- 3) a person engaged in business in another Member State transfers goods to be installed or assembled and installs or assembles them in Estonia or the goods are installed or assembled in Estonia on his or her behalf;
- 4) goods, including goods consumed and sold on board, are transferred on board a vessel or aircraft which departs from Estonia for an international voyage;
- 5) Natural gas or electricity, heating or cooling energy is transferred to the Estonian taxable dealer located in Estonia through the network.

[RT I, 10.12.2010, 3 - entry into force. 01.01.2011]

6) natural gas or electricity, heating or cooling energy transmitted through the network is transferred to the purchaser of the goods who uses the goods in Estonia. If the acquirer of the goods fails to use all or part of the goods, the unused goods shall be deemed to be used in Estonia if the location or permanent place of business of the acquirer for which the goods have been transferred is in Estonia. This provision shall not apply in the case provided for in clause 5 of this paragraph.

[RT I, 10.12.2010, 3 - entry into force. 01.01.2011]

(2) The place of turnover of goods is not Estonia if the taxable person:

- 1) is registered as a taxable person in another Member State and carries out distance sales to a person of that other Member State who is not a taxable person or a limited taxable person of another Member State;
- 2) transfers goods and installs or assembles them in another Member State;
- 3) transfers natural gas or electricity, heating or cooling energy transmitted through the network to a reseller of another Member State or to another person who does not use the goods in Estonia.

[RT I, 10.12.2010, 3 - entry into force. 01.01.2011]

(3) For the purposes of clause (1) 5) and (2) 3) of this section, a reseller is a person engaged in business who mainly transfers the acquired natural gas or electricity, heating or cooling energy and who has a small share of the use of these goods for his or her own use.

[RT I, 10.12.2010, 3 - entry into force. 01.01.2011]

(4) Where the same goods are transferred several times in succession and the taxable dealer transfers the goods from one Member State to another directly from the first supplier to the last acquirer in the chain, only intra-Community transfers of goods to that dealer shall be considered as intra-Community turnover. That reseller makes an intra-Community acquisition of the goods in the Member State to which the goods are delivered. This provision does not apply in the case specified in subsection (5) of this section.

[RT I, 19.12.2019, 2 - entry into force. 01.01.2020]

(5) Where a dealer in the supply chain who transfers goods from one Member State to another from the first transferor to the last acquirer in the supply chain has communicated his tax identification number to the transferor in the Member State of dispatch, only the intra-Community turnover of such dealer The purchaser of the goods from that reseller acquires an intra-Community acquisition in the Member State to which the goods are delivered.

[RT I, 19.12.2019, 2 - entry into force. 01.01.2020]

§ 10. Place of turnover of service

(1) The place of turnover of a service is Estonia if the service is provided to a taxable person registered in Estonia or a limited taxable person or if the service is provided through a seat or permanent establishment in Estonia to a person who is not a taxable person or a limited taxable person in a Member State, except in the cases provided for in subsections (2), (4) and (5) of this section.

(2) The place of turnover of a service is Estonia if:

1) services related to immovables located in Estonia are provided, including construction, appraisal and maintenance, and services and accommodation services provided for the transfer, preparation and organization of construction of immovables;

2) a cultural, artistic, sports, educational, scientific or entertainment service or a service related to a fair or exhibition is provided in Estonia to a person who is not a person registered as a taxable person or a limited taxable person in any Member State or a non-Community person engaged in business. The service also includes the organization of the relevant event and the provision of ancillary services;

[RT I 2009, 56, 376 - entered into force. 01.01.2011]

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2) in Estonia, an entrance service or ancillary service related to an entrance service to a cultural, artistic, sporting, educational, scientific or entertainment event or fair or exhibition is provided to a taxable person of another Member State or a limited taxable person or a non-member country engaged in business;

[RT I 2009, 56, 376 - entered into force. 01.01.2011]

3) passenger transport services are provided in Estonia, including the transport of passengers' personal luggage and personal means of transport;

4) restaurant and catering services are provided in Estonia, except in the cases provided for in clause 5) of this subsection and clause (4) 5) of this section;

5) during the carriage of passengers within the territory of the Community, a restaurant or catering service is provided on board a vessel or aircraft or on a train departing from Estonia for an international voyage;

6) the means of transport is leased, rented or used in Estonia for a short period of time;

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6) the means of transport is leased, rented or taken into use by a person who is not a person registered as a taxable person or a limited taxable person in a Member State or a non-Community

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person engaged in business and whose residence is in Estonia, except in clauses 6 and 6 of this subsection and in the cases provided for in clause 4 4 4 ;

[RT I, 27.03.2012, 7- from force. 01.01.2013]

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6) a pleasure or pleasure craft is leased, rented or used in Estonia to a person who is not a taxable person or a limited taxable person in any Member State or a non-Community person engaged in business and the service provider has its registered office or permanent establishment in Estonia, except in the cases provided for in paragraph 6;

[RT I, 27.03.2012, 7 - entry into force. 01.01.2013]

7) work is performed on a movable located in Estonia or a movable located in Estonia is assessed and the services specified in this clause are provided to a person who is not a person registered as a taxable person or a limited taxable person in any Member State or a non-Community person engaged in business;

8) a freight transport service is provided in Estonia, including the transport of a means of transport related to the transport of goods, or such transport is organized to a person who is not a taxable person or a limited taxable person in a Member State or a non-Community person engaged in business. The provision does not apply in the cases provided for in clause 9) of this subsection and clause (4) 6) of this section;

9) the service of transporting goods from Estonia to another Member State is provided, including the transport of a means of transport related to the transport of goods, or such transport is organized to a person who is not a taxable or limited taxable person or a non-Community person engaged in business in any Member State;

10) ancillary services related to the carriage of goods in Estonia are provided to a person who is not a person registered as a taxable person or a limited taxable person in any Member State or a person of a third country engaged in business;

11) a transaction or other transaction, the place of turnover of which is in Estonia, is brokered, and the brokerage service is provided to a person who is not a taxable person or a limited taxable person registered in any Member State or a third-country person engaged in business.

12) [repealed - RT I, 29.11.2018, 2 - entered into force. 01.01.2019]

(3) [Repealed - RT I, 18.02.2014, 2 - entered into force. 01.01.2015]

(4) The place of turnover of a service is not Estonia if:

1) services related to immovables located in a foreign state are provided, including construction, appraisal and maintenance, and services provided for the transfer of immovables, preparation and organization of construction and accommodation services;

2) a cultural, artistic, sporting, educational, scientific or entertainment service or a service related to a fair or exhibition is provided in a foreign state to a person who is not a taxable person or a limited taxable person in a Member State or a non-Community person engaged in business. The service also includes the organization of the relevant event and the provision of ancillary services;

[RT I 2009, 56, 376 - entered into force. 01.01.2011]

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2) an entrance service or ancillary service related to an entrance service to a cultural, artistic, sporting, educational, scientific or entertainment event or trade fair or exhibition is provided abroad

to a taxable person or a limited taxable person or a non-member country engaged in business;

[RT I 2009, 56, 376 - entered into force. 01.01.2011]

3) work is performed on a movable located in a foreign state or valuation of a movable located in a foreign state and the services specified in this clause are provided to a person who is not a taxable person or a limited taxable person in a Member State or a non-Community person engaged in business;

4) a passenger transport service is provided outside Estonia, including the transport of passengers' personal luggage and personal means of transport;

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4) the means of transport is leased, rented or used in a foreign state for a short period of time;

[RT I, 10.12.2010, 3 - entry into force. 01.01.2011]

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4) the means of transport is leased, rented or taken into use by a person who is not a taxable person or a limited taxable person in any Member State or a non-Community person engaged in

business and is established abroad, except in clauses 4¹ and 4³ and in the cases provided for in clause (2) 6⁾ of this section;

[RT I, 27.03.2012, 7 - entry into force. 01.01.2013]

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4) loss of interest or pleasure craft will be abroad for rent, lease or a usufruct is a person who does not exist in any Member State, a taxable person or a limited taxable person registered for or

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engaged in business outside the state party and the provider's office or a permanent place of business in a foreign country, except for the in the cases provided for in clause 4¹ ;

[RT I, 27.03.2012, 7 - entry into force. 01.01.2013]

5) during the carriage of passengers within the territory of the Community, a restaurant or catering service is provided on board a vessel or aircraft or on a train departing from another Member State for an international journey;

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5) restaurant and catering services are provided in a foreign state, except in the cases provided for in clause 5) of this subsection and clause (2) 5) of this section;

[RT I, 10.12.2010, 3 - entry into force. 01.01.2011]

6) The goods are provided in another Member State to Estonia or abroad waterway services, including the transport of goods means of transport, or arrange for such goods by a person who does not exist in any Member State, a taxable person or a limited taxable person registered for or engaged in business outside the state party;

7) the ancillary service related to the transport of goods outside Estonia is provided to a person who is not a taxable person or a limited taxable person registered in any Member State or a person of a third country engaged in business;

8) a transaction or act the place of turnover of which is not Estonia is brokered, and the brokerage service is provided to a person who is not a person registered as a taxable person or a limited taxable person in any Member State or a person of a third country engaged in business;

9) in cases not specified in clauses 1) –8) of this subsection and subsection (2) of this section, the service is provided through a seat or permanent establishment in Estonia to a person registered as a taxable person or a limited taxable person in another Member State or to a non-Community person engaged in business.

10) [repealed - RT I, 29.11.2018, 2 - entered into force. 01.01.2019]

(5) The place of generation of turnover is not Estonia if the taxable person provides the following services to a person of a non-member country who is not engaged in business:

1) transfer of the use of intellectual property or transfer of the right of use;

2) advertising service;

3) consulting, accounting, legal, audit, engineering, translation, data processing or information services;

4) financial services, except rental of safes, or insurance services, including reinsurance and insurance intermediation services;

5) provision of labor;

6) the lease, rental or possession of a movable, except a means of transport;

7) electronic communications service within the meaning of the Electronic Communications Act (hereinafter *electronic communications service*), including the assignment of the right to use transmission lines;

[RT I, 29.11.2018, 2 - entry into force. 01.01.2019]

8) electronically provided service;

9) the provision of access to the natural gas or electricity, heating or cooling energy network and the transmission of natural gas or electricity, heating or cooling energy through the network and services directly related thereto;

[RT I, 10.12.2010, 3 - entry into force. 01.01.2011]

10) transfer of a unit of permitted emissions of greenhouse gases regulated in the Atmospheric Air Protection Act;

[RT I, 05.07.2016, 1- from force. 01.01.2017]

11) refraining from the service specified in clauses 1) –10) of this subsection for a fee, waiving the exercise of the right or tolerating the situation.

(6) For the purposes of this section, a means of transport is a vehicle, aircraft, ship and other means of transport established by Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1-675). the first two digits of the combined nomenclature code (hereinafter called the *CN code*) shall be 86, 87, 88 or 89.

(7) For the purposes of this section, a means of transport, except a ship, is deemed to be leased, rented or put into use for a short period of time if the specified service is provided during a period which does not exceed 30 calendar days. A ship shall be deemed to be chartered, hired out or possessed for a short period if the service is provided for a period not exceeding 90 calendar days.

(8) Ancillary services related to the carriage of goods are loading, unloading, handling and storage of goods in the course of transport, as well as insurance, preparation and acquisition of documents related to goods and completion of customs formalities.

[RT I 2009, 56, 376 - entered into force. 01.01.2010]

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§ 10 . Place of turnover of the electronic communications service and the electronically supplied service to a person not established as a taxable person or a limited taxable person in any Member State

(1) The place of turnover of a service is Estonia if the electronic communications service or electronically supplied service is provided to a person who is domiciled or resident in Estonia and who is not registered as a taxable person or a limited taxable person in any Member State.

(2) The place of turnover specified in subsection (1) of this section is not Estonia if the following conditions are met:

- 1) the service is provided by a foreign person who has a seat or a permanent establishment in only one Member State except Estonia;
- 2) the service is provided in a Member State other than that in which the service provider is established or has his permanent establishment in the Member State of establishment, who is not a taxable person or a limited taxable person in any Member State;
- 3) the turnover of the service which complies with the conditions specified in this subsection did not exceed in the previous calendar year or exceed 10,000 euros in the current calendar year;
- 4) the person referred to in point 1 of this paragraph has not designated the Member State in which the recipient of the service is established or resident as the place where the turnover referred to in point 3 takes place.

(3) If the turnover of a person of another Member State specified in clause (2) 3) of this section exceeds 10,000 euros in a calendar year, subsection (1) of this section applies from the date of turnover.

(4) The place of turnover of a service is not Estonia if the electronic communications service or electronically supplied service is provided to a person domiciled or resident in another Member State who is not registered as a taxable person or a limited taxable person in any Member State.

(5) The place of turnover specified in subsection (4) of this section is Estonia if the following conditions are met:

- 1) the service provider does not have a seat or a permanent place of business in a Member State other than Estonia;
- 2) the service is provided to a person established or resident in another Member State who is not registered for tax purposes or for a limited number of taxable persons in any Member State;
- 3) the turnover of the services specified in this subsection did not exceed in the previous calendar year or exceed 10,000 euros in the current calendar year.

(6) Upon fulfillment of the conditions specified in subsection (5) of this section, a service provider may determine the place of turnover of a service on the basis of subsection (4) for at least two calendar years.

(7) If the turnover of a person specified in clause (5) 3) of this section exceeds 10,000 euros in a calendar year, subsection (4) of this section applies in the amount specified in the turnover from the date of occurrence.

[RT I, 29.11.2018, 2 - entry into force. 01.01.2019]

§ 11. Time of turnover, import of goods, receipt of services and intra-Community acquisition of goods

(1) Turnover has arisen or a service has been received on the day when one of the following acts was first performed:

- 1) dispatch or making available of goods to the buyer or provision of services;
- 2) receipt of partial or full payment for goods or services, partial or full payment upon receipt of services;
- 3) in the case of own use, the transfer of goods or the provision of services or the use of the goods of an enterprise by the taxable person himself, his employee, servant or a member of the management or control body or for other purposes not related to business.

[RT I 2008, 58, 324 - entered into force. 01.01.2009]

(2) Intra-Community turnover of goods has arisen or goods have been acquired within the Community on the 15th day of the month following the month of dispatch or making available or on the 31)

day of issue of the invoice for the goods except in the cases provided for in subsections 7 (3) and () and subsections 8 (4) and (7) of this Act.

[RT I, 19.12.2019, 2 - entry into force. 01.01.2020]

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(2) The turnover of goods or services related to a single-purpose voucher arises on the day of delivery of the voucher to the extent of the value of the voucher or to the extent of the part paid for the voucher upon receipt of partial or full payment. Upon transfer of a single-use voucher on behalf of another person, the person on whose behalf the voucher is transferred receives turnover in the amount paid on the day the goods or services related to the voucher are transferred or received in full or in part if the goods or services related to the voucher are transferred before the transfer .
[RT I, 29.11.2018, 2 - entry into force. 01.01.2019, the regulation concerning the taxation of vouchers provided for in this subsection shall apply only to vouchers issued from 1 January 2019.]

(3) If, pursuant to subsection (1) of this section, the time of occurrence of turnover is the receipt or payment of partial or full payment for goods or services, the turnover has arisen to the extent of the paid part. Receipt of earmarked support for the transfer of goods or services at a price lower than the normal value shall not be considered as receipt of payment for those goods or services.

(4) A service the provision of which lasts longer than the taxation period is deemed to have been provided and received during the taxation period when the provision of the service ends. In the case of the supply of services to the same purchaser or the regular supply of goods, the tax period during which the period for which the invoice is issued or the payment for the goods or services received is agreed, but not later than 12 calendar months, shall be deemed to be the time the goods are dispatched or made available after passing. If the service is provided for a period longer than one year and the tax becomes chargeable to the recipient, the turnover shall be deemed to have been generated or received on 31 December of each calendar year from the beginning of the service if the service has not been paid for or terminated.

[RT I, 29.04.2016, 6 - entry into force. 01.07.2016]

(5) If any of the acts specified in subsection (1) of this section was performed before the obligations of the taxable person arose (§ 24), the taxable person shall calculate VAT on the taxable value of the transaction only if the goods were sent to the buyer or made available to him.

(6) Upon importation of goods in the cases specified in clauses 6 (1) 1) and 2) of this Act, the time of importation is the day on which the goods are released within the meaning of the Customs Code, in the cases specified in clause 6 (1) 3) of this Act the day on which the goods were delivered to Estonia.

[RT I, 16.06.2017, 1 - entry into force. 01.07.2017]

(7) The turnover of reusable packaging for which a deposit has been determined on the basis of the Packaging Act and which is not included in the taxable value of the goods and which has not been returned to the taxable producer during the calendar year shall be deemed to have occurred on 31 December. The amount of turnover is equal to the amount of the deposit for reusable packaging not returned during the calendar year.

[RT I 2005, 68, 528 - entered into force. 01.01.2006]

§ 12. Taxable value of turnover, intra-Community acquisition of goods and services received

(1) The taxable value of turnover and the taxable value of intra-Community acquisitions of goods and services received are the selling price of goods or services and all other consideration received or received by the transferor or service provider from the buyer, recipient or third party for the goods or services. This provision does not apply in the cases specified in subsections (3), (6),

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(7), (10), (13) and (14) of this section .

[RT I, 07.07.2017, 3 - entry into force. 01.01.2018]

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(1) The taxable value of goods or services paid for with a multi-purpose voucher is the fee paid for the voucher or, in the absence of information thereon, the monetary value indicated on the voucher or related documents and any other consideration paid by the transferor or service provider to the buyer. or has received or will receive from the recipient of the service or a third party for the goods or services.

[RT I, 29.11.2018, 2 - entry into force. 01.01.2019, the regulation concerning the taxation of vouchers provided for in this subsection shall apply only to vouchers issued from 1 January 2019.]

(2) The taxable value also includes special-purpose support granted to a taxable person for the transfer of goods or services at a price lower than the normal value. The procedure for including the support in the taxable value and taxation shall be established by a regulation of the minister responsible for the field .

(3) In the case of free transfer of goods and free intra-Community acquisition of goods, as well as delivery of goods to another Member State (§ 7 (1) 3), the taxable value is determined on the basis of the acquisition cost or, failing that, the cost at the time of value.

[RT I 2008, 58, 324 - entered into force. 01.01.2009]

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(3) [Repealed - RT I 2008, 58, 324 - entered into force. 01.01.2009]

(4) [Repealed - RT I 2008, 58, 324 - entered into force. 01.01.2009]

(5) [Repealed - RT I 2008, 58, 324 - entered into force. 01.01.2009]

(6) In the case of own use, the taxable value is the acquisition cost of the goods or, in the absence thereof, the cost price or the cost price of the service, except in the case provided for in
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subsection 7 of this section .

[RT I, 07.07.2017, 3 - entry into force. 01.01.2018]

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(6) The taxable value also includes other amounts, including ancillary costs and fees and taxes, except for VAT payable in Estonia or abroad, which the transferor of goods or service provider demands from the purchaser of goods or recipients of services in connection with the transaction.

[RT I 2008, 58, 324 - entered into force. 01.01.2009]

(7) [Repealed - RT I, 11.07.2014, 3 - entered into force. 01.12.2014]

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(7) If the employer's own consumption within the meaning of the Traffic Act is a lorry with a maximum mass of 3,500 kilograms or, in the cases specified in clauses 30 (4) 3) and 4) of this Act, the employer's passenger car is the price of the special benefit calculated on the basis of the Income Tax Act, including VAT.

[RT I, 07.07.2017, 3 - entry into force. 01.01.2018]

(8) The taxable value does not include the price discount granted to the purchaser if the discount is applied at the time of sale of goods or provision of services and for commercial purposes. Also, interest paid on the transfer of goods is not included in the taxable value of the turnover of the goods.

[RT I 2008, 58, 324 - entered into force. 01.01.2009]

(9) The taxable amount does not include amounts received as reimbursement from the purchaser of goods or recipients of services to cover expenses incurred in his name and on his behalf, which are recorded in the suspense account. The amount of costs must be verifiable. A taxable person may not deduct input VAT included in expenses incurred in the name and on behalf of the purchaser of goods or the recipient of services.

(10) The taxable value of a factoring service is a contract fee and an invoice handling fee.

(11) The taxable value of goods does not include the cost of reusable packaging specified in subsection 11 (7) of this Act if the taxable producer does not transfer the reusable packaging.

(12) The taxable value of goods does not include the deposit assigned to packaging on the basis of the Packaging Act.

(13) Upon termination of tax warehousing or removal of excise goods under temporary excise duty from an excise warehouse without transfer of goods (clauses 3 (6) 5) and 6), the taxable value of turnover is the acquisition cost or cost price or the normal value of the goods. The taxable value may be less than the value entered in the stock records when the corresponding goods are placed in a tax warehouse or excise warehouse only in justified cases.

[RT I, 27.03.2012, 7 - entry into force. 01.04.2012]

(14) If goods are transferred or services are provided to a related person within the meaning of the Income Tax Act, the taxable value is the market value if the consideration paid for the transfer of goods or provision of services is:

1) less than the purchaser or recipient of services;

2) less and the transferor of the goods or the provider of the service does not have the right to deduct input VAT in full and the transfer of the goods or the provision of the service is tax-free turnover;

3) higher and the transferor of goods or service provider does not have the right to deduct input VAT in full.

[RT I 2008, 58, 324 - entered into force. 01.01.2009]

(15) Subsection (14) of this section is applied to prevent tax evasion or avoidance. This paragraph shall also apply to intra - Community acquisitions of goods.

[RT I 2008, 58, 324 - entered into force. 01.01.2009]

(16) For the purposes of this Act, market value means the total amount that a purchaser or recipient of services should pay under free competition for the acquisition of such goods and services at the same marketing stage as the transfer or service to an independent transferor or service provider in the Member State where the transfer or service are taxed.

[RT I 2008, 58, 324 - entered into force. 01.01.2009]

(17) If no comparable transfer of goods or provision of services is found, the market value is:

1) in the case of goods, an amount not less than the acquisition cost of the goods or similar goods or, failing that, the cost determined at the time of transfer;

2) in the case of a service, an amount which is not less than the total expenditure of the taxable person upon provision of the service.

[RT I 2008, 58, 324 - entered into force. 01.01.2009]

§ 13. Taxable value of imported goods

(1) The taxable value of imported goods, except in the cases referred to in subsections (3) - (6) of this section, is the customs value of goods pursuant to the Customs Code and all taxes payable upon importation (hereinafter *import taxes*) and other costs related to delivery to destination, packing, transport and insurance costs to the first destination in the territory of Estonia.

[RT I, 16.06.2017, 1 - entry into force. 01.07.2017]

(2) The first destination in the territory of Estonia is the place indicated on the consignment note or other document on the basis of which the goods are imported. If this is not indicated, the first place of loading in the territory of Estonia is considered to be the first destination.

[RT I 2008, 58, 324 - entered into force. 01.01.2009]

(3) If a passenger has imported goods above the VAT-free ad valorem threshold, the taxable value of the imported goods is the purchase price thereof and all import taxes. The purchase price is proved by the passenger on the basis of payment documents. If they are not available or the customs authorities have reasonable doubts that the declared value does not correspond to the amount actually paid, the customs value shall be determined using the methods referred to in Article 74 of the Code.

[RT I, 16.06.2017, 1 - entry into force. 01.07.2017]

(4) If goods brought into the customs territory are imported after they have been placed under a special procedure, the taxable value of the imported goods may not, as a general rule, be less than the taxable value of the goods immediately after importation into the customs territory. Where a lower taxable amount is declared for imports of goods placed under a special procedure, the customs authorities shall follow the detailed rules for implementing certain provisions of Commission Implementing Regulation (EU) 2015/2447 laying down certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council, 29.12.2015, pp. 558-893), Article 140. If the conditions set out in Articles 69 to 76 of the Customs Code and Articles 127 to 146 of Commission Implementing Regulation (EU) 2015/2447 are met and the depreciation is duly substantiated by the customs authorities, the customs authorities accept the declared taxable value. Where the reduction in the taxable amount is not justified to the satisfaction of the customs authorities, the customs value shall be determined in accordance with Article 74 of the Customs Code.

[RT I, 16.06.2017, 1 - entry into force. 01.07.2017]

(5) Upon importation into the Union of goods placed under the outward processing procedure by the person who exported them from the Union, the value added during processing and all loading, packing, transport and insurance costs plus all import duties added to the value of the goods. If a standard exchange system is used, the taxable value of the replacement product shall be determined by applying the provisions of subsection (1) of this section, provided that it is not less than the taxable value of the exported goods.

[RT I, 18.02.2014, 2 - entry into force. 01.03.2014]

(6) Upon delivery of goods to Estonia from a non-Community country which is a part of the customs territory of the Union (subsection 6 (4)), the provisions of § 12 of this Act apply upon determination of the taxable value of goods.

[RT I, 18.02.2014, 2 - entry into force. 01.03.2014]

(7) A tax established by this Act is not included in the taxable value of imported goods.

§ 14. Taxable value of exported goods

(1) In the case of export, the provisions of § 12 of this Act apply in determining the taxable value of goods, but in the case of transfer of goods at a price higher than the normal value, the taxable value is the normal value of the goods.

(2) Upon re-export of goods imported into Estonia under the inward processing customs procedure or prior export of a product manufactured from equivalent goods on the basis of an inward processing permit, the value of goods imported for processing or the value of equivalent goods shall not be included in the taxable value.

[RT I, 16.06.2017, 1 - entry into force. 01.07.2017]

§ 15. VAT rates

(1) The VAT rate is 20 per cent of the taxable value, except in the cases provided for in subsections (2) - (4) of this section.

[RT I 2009, 35, 232 - entered into force. 01.07.2009]

(2) The VAT rate is 9 per cent of the taxable value of the following goods and services:

1) books and workbooks used as teaching aids, except teaching aids specified in clause 16 (1) 6) of this Act;

2) a medicinal product, contraceptive, sanitary and hygiene product and a medical device intended for the personal use of a disabled person within the meaning of the Medical Devices Act and an aid within the meaning of the Social Welfare Act and providing such aid to a disabled person specified in a list established by a regulation of the minister responsible for the field; [RT I, 30.12.2015, 5 - entry into force. 01.01.2016] 3)

periodicals, with the exception of publications containing mainly advertising or private advertisements or mainly with erotic or pornographic content.

[RT I, 27.03.2012, 7 - entry into force. 01.04.2012]

4) accommodation or accommodation with breakfast, except for goods or services accompanying this service.

[RT I 2008, 51, 283 - entered into force. 01.01.2009]

(3) The VAT rate is zero per cent of the taxable value of the following goods:

1) exported goods, unless the turnover of the goods is tax-free pursuant to § 16 of this Act;

(2) goods the transfer and delivery of which to another Member State or to another Member State without transfer is regarded as intra-Community turnover;

[RT I, 19.12.2019, 2 - entry into force. 01.01.2020]

3) a seagoing ship operating in international waters, except a seagoing ship used for non-business pleasure or pleasure craft, and the equipment, devices, spare parts, fuel and other supplies of such seagoing ship and goods transferred to a passenger for consumption on the spot, except goods sold in a Union ship ;

[RT I, 18.02.2014, 2 - entered into force 01.03.2014]

4), mostly on international routes used by the airlines and aircraft equipment, spare parts, spare parts, fuel and other supplies and passengers for consumption on the transferred goods, except for intra-Community passenger aircraft to be taken away;

5) goods transferred and delivered to another Member State by a diplomatic agent, consular officer (except honorary consul), representative of a special mission or international organization recognized by the Ministry of Foreign Affairs, headquarters of an international organization, diplomatic mission, consular post, special mission or Union institution;

[RT I, 29.04.2016, 6 - entry into force. 01.05.2016]

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5) goods which are transferred to an institution of the Union located in Estonia provided that the total value of the goods excluding VAT is at least 53 euros according to the invoice, except in the case of utility payments and fuel within the meaning of the Liquid Fuel Act;

[RT I, 29.04.2016, 6 - entry into force. 01.01.2017]

6) goods transferred and transported to another Member State, which is the North Atlantic Treaty Organization (NATO), a Member State, any other NATO member state forces or their accompanying civilian staff to perform the duties, when such forces take part in the common defense effort or international military headquarters;

[RT I, 29.04.2016, 6 - entry into force. 01.05.2016]

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6) goods which are transferred to the international military headquarters in Estonia, if the tax relief is prescribed by an international agreement ratified by the Riigikogu, or to a NATO member state participating in joint defense activities, except Estonian forces and accompanying civilian personnel for official duties;

[RT I, 29.04.2016, 6 - entry into force. 01.05.2016]

7) [repealed - RT I, 16.06.2017, 1 - entered into force. 01.07.2017] 8)

non-Union goods placed under the customs warehousing, free zone, inward processing, transit or temporary importation procedure with total relief from import duties, or temporarily stored non-Union goods, provided that the goods have not been unlawfully removed from customs supervision and have not been consumed or used under customs legislation other than customs legislation in the cases provided for;

[RT I, 16.06.2017, 1 - entry into force. 01.07.2017]

9) Union goods delivered and transferred to a free zone for the purpose of export and Union goods in a free zone which are exported directly from the free zone within two months as of the delivery to the free zone;

[RT I, 16.06.2017, 1 - entry into force. 01.07.2017]

10) Gold transferable to Eesti Pank;

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11) goods specified in Annex V to Council Directive 2006/112 / EC, if they are immediately directed to tax warehousing or have been tax warehousing (§ 44) and the transaction does not involve termination of tax warehousing of the goods. The provision does not apply to fuel released for consumption within the meaning of the Alcohol, Tobacco, Fuel and Electricity Excise Duty Act if the fuel is placed in an excise warehouse;

[RT I, 27.03.2012, 7 - entry into force. 12.04

) excise goods under temporary excise duty exemption placed in an excise warehouse, if the transaction does not involve the removal of the goods from the excise warehouse, except for the delivery of the excise goods from one excise warehouse to another;

[RT I, 27.03.2012, 7 - entry into force. 01.04.2012]

13) goods which are transferred under the conditions prescribed in an international agreement ratified by the Riigikogu in the canteen, café or fair of the international military headquarters.

[RT I, 01.06.2013, 1 - entry into force. 01.07.2013]

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(3) Clause 3 (2) of this section does not apply if the turnover of the goods is exempt from tax pursuant to § 16 of this Act or if there is no goods, except the purchaser of a new means of transport or excise goods or the supplier of the goods number or the turnover of the goods is not reflected in the intra-Community turnover report pursuant to § 28 of this Act

[RT I, 19.12.2019, 2 - entry into force. 01.01.2020]

(4) The VAT rate is zero per cent of the taxable value of the following services:

1) a service the place of turnover of which is not Estonia, unless the turnover of the service is tax-free pursuant to § 16 of this Act;

2) a service necessary for a passenger provided on a ship or aircraft during an international voyage;

3) port services directly related to the servicing of a ship sailing in international waters;

4) navigation services and aerodrome services directly related to the servicing of aircraft of an air carrier operating mainly international flights;

[RT I, 10.12.2010, 3 - entry into force. 01.01.2011]

5) [Invalid - RT I 2005, 68, 528 - entered into. 01.01.2006]

6) the repair, maintenance, chartering, hiring out or leasing into an aircraft of a seagoing ship operating in international waters, other than a ship used for non-business pleasure or pleasure purposes, or an airline operating primarily international flights, or the repair, maintenance, leasing or use of equipment used on such a ship or aircraft giving;

7) intermediation services, if a transaction the turnover of which arises in a third country or goods specified in clauses (3) 1), 3) –6) and 10) of this section or services provided for in clauses 2) -4), 6), 9), 10) and 14) of this subsection are mediated;

8) the transport of goods under the external transit procedure, the service of arranging such transport and the ancillary services connected with such transport, where such transport forms part of a transport operation which begins or ends in a third country;

[RT I, 18.02.2014, 2 - entry into force. 01.03.2014]

9) freight transport services provided for the export of goods, freight transport organization services and ancillary services related to such freight transport;

10) goods transport services provided for the import of goods, goods transport organization services and ancillary services related to such goods transport, if the cost of the specified services is included in the taxable value of the imported goods;

11) carriage of goods to or from the Azores or Madeira to Estonia or another Member State;

12) work with a movable which has been acquired from or delivered to Estonia for the provision of this service and this movable is removed from the Community after the provision of the service;

[RT I 2008, 58, 324 - entered into force. 01.01.2009]

13) of this Act, § 10 paragraph 2 point 3 of the passenger service, including their personal luggage and personal means of transport, as passengers provided in the portion of an international journey;

[RT I 2009, 56, 376 - entered into force. 01.01.2010]

14) a service provided to a foreign country in this section, paragraph 3, section 5 or 6 of the person, agency, authority, special missions, the institution, or the headquarters of the armed forces;

[RT I, 29.04.2016, 6 - entry into force 01.05.2016]

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14) services provided to international military headquarters located in Estonia if the tax relief is prescribed in an international agreement ratified by the Riigikogu, or to the armed forces specified

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in clause (3) 6) of this section and accompanying civilian personnel for the performance of official duties;

[RT I, 29.04.2016, 6 - entry into force. 01/05/2016]

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14) service, which operates in the Union to an institution, provided that the total value of services VAT invoice is to be at least 53 euros, excluding utilities and communications services;

[RT I, 29.04.2016, 6- from force. 15.01.2017]

15) a service provided by a canteen, café or trade fair of an international military headquarters under the conditions prescribed in an international agreement ratified by the Riigikogu.

[RT I, 01.06.2013, 1 - entry into force. 01.07.2013]

(5) The provision of a service subject to a zero VAT rate shall be attested by a contract entered into concerning the provision of the service, an order letter, an invoice or another document certifying the provision of the service. The tax authority has the right to request additional documents certifying the provision of the service.

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(5) In the cases specified in clauses (3) 5) -6) and subsection (4) (14) -14) of this section, the document certifying turnover subject to zero VAT is Council Implementing Regulation (EU) No 282/2011 laying down Directive 2006/112 / EC on the common system of value added tax. EC implementing measures (OJ L 77, 23.3.2011, pp. 1-22), established VAT exemption certificate.

[RT I, 29.04.2016, 6 - entry into force. 01.01.2017]

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(5) In the cases specified in clauses (3) 5) and 6) and clauses (4) 14) and 14) , the right of a Union institution located in Estonia and the armed forces of a NATO member state participating in joint defense and accompanying civilian personnel and international military headquarters to zero-rate VAT the minister responsible for the field or an official authorized by him or her

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on the VAT exemption certificate specified in subsection 5) this section for the acquisition or receipt of a service .

[RT I, 29.04.2016, 6 - entry into force. 01.01.2017]

(6) Irrespective of the provisions of clause (3) 1) of this section, exemption from zero VAT rate applies in the following cases:

1) upon export of similar goods returned to Estonia after export within the meaning of the Customs Code if the replaced goods were brought back to Estonia duty-free on the basis of subsection 17 (2) of this Act;

[RT I, 16.06.2017, 1 - entry into force. 01.07.2017]

2) upon export of goods imported to Estonia on the basis of subsection (3) of this section at a zero VAT rate or on a tax-free basis on the basis of § 17 of this Act.

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 (6) Irrespective of the provisions of clause (4)¹ of this section, instead of a zero VAT rate, an exemption shall be applied to a service the place of turnover of which is another Member State if the taxable person uses his or her registration number in another Member State.

(7) [Repealed - RT I 2009, 46, 307 - entered into force. 16.09.2009, applied retroactively from 01.07.2009]

§ 16. Tax-free turnover

(1) The turnover of the following goods and services of a social nature is not subject to VAT:

1) universal postal service within the meaning of the Postal Act and payment of state pensions, benefits, allowances and benefits by post pursuant to the procedure prescribed by the State Pension Insurance Act;

2) health care services within the meaning of the Health Care Services Organization Act and an organ or tissue of human origin specified in a list approved by a regulation of the minister responsible for the field, human blood or blood preparation and breast milk prepared from human blood;

[RT I, 29.04.2016, 6 - entry into force. 01.07.2016]

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 2) the service provided by a dental technician in the course of his professional activities and a dental prosthesis transferred by a dentist or dental technician;

[RT I 2007, 17, 83 - entered into force. 01.03.2007]

3) service, which is a non-free, or for a membership fee to its members, as well as sports facilities or sports equipment use of the service by the non-profit organization or foundation provided by a natural person;

[RT I, 10.12.2010, 3 - entry into force. 01.01.2011]

4) Welfare Act in § 8, 17, 20, 23, 26, 27, 30, 33, 41, 44, 45⁵, 45¹⁵, 56, 87, 91, 94, 97, 100 and 130¹ and § 45¹ a social service financed from the budget of the said state or local government unit;

[RT I, 03.04.2018, 3 - entry into force. 01.05.2018]

5) shelter home services related to the protection of children and adolescents;

6) basic, basic, vocational, secondary or higher education training, including teaching aids provided by the training service provider to the recipient of the service, the provision of private lessons related to general education training and other training, except other training provided for commercial purposes;

7) the transport of a sick, injured or disabled person in a vehicle adapted for that purpose which complies with the requirements established on the basis of the Traffic Act;

8) a service supplied by an independent association of persons to its member, provided that the following conditions are met: the service is directly necessary for the member's principal activity, which is exempt or not subject to VAT; the fee paid for the service does not exceed the costs incurred for the provision of the service and the tax exemption for the service does not significantly affect competition.

[RT I, 29.04.2016, 6 - entry into force. 01.07.2016]

(2) The turnover of the following goods and services is also not subject to VAT:

1) insurance services, including reinsurance and insurance intermediation services;

2) the lease, rental or usufruct of an immovable or part thereof. The provision of accommodation services and the hire, rental or use of a parking garage or parking place for vehicles, a permanently installed device or a machine or a safe shall not be exempt;

[RT I 2008, 58, 324 - entered into force. 01.01.2009]

3) immovable property or part thereof. The exemption does not apply to immovable whose essential part is a building within the meaning of the Building Code or a part of a building and which is transferred before the first use of the building or part thereof, immovable whose essential part is a significantly improved building or or building land. A building or part thereof is significantly improved if the costs related to the improvements exceed at least 10 per cent of the acquisition cost of the building or part thereof before the improvement;

[RT I, 24.04.2018, 2 - entry into force. 01.10.2018]

4) a valid postal payment instrument of the Republic of Estonia, if it is sold at face value;

5) [repealed - RT I 2008, 58, 324 - from force. 01.01.2009]

6) securities, except for greenhouse gas emission unit of Atmospheric Air Protection Act, § 137, paragraph 1, within the meaning of such securities or holdings, which gives the holder of this section, paragraph 2, point 3, the second sentence of the immovable property or part ownership or the holder of the use and the right of disposal;

[RT I, 24.04.2018, 2 - entry into force. 01.05.2018]

7) organization of a lottery ticket and gambling, except for the organization of a commercial lottery, and organization of such a game of skill, the only possible victory of which is the possibility to participate in the same game again;

[RT I 2009, 24, 146 - entered into force. 01.06.2009]

8) investment gold, a service connected with the transfer or conclusion of a contract for the transfer of investment gold or a service connected with the turnover thereof, provided by an agent acting in the name and on behalf of another person;

9) goods the acquisition of which did not have the right to deduct input VAT, unless the goods were acquired before the registration of the acquirer as a taxable person or if input VAT has been partially deducted upon acquisition of the goods.

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(2) The turnover of the following financial services is not subject to VAT:

1) deposit transactions for the purpose of attracting deposits and other repayable funds from the public;

2) loan transactions, including consumer credit, mortgage loans and other business financing transactions;

3) leasing transactions;

4) settlement, cash transfer and other money transfer transactions;

5) issuing and managing non-cash means of payment, such as electronic means of payment, electronic money, travelers' checks and bills of exchange;

[RT I, 08.07.2011, 6 - entry into force. 18.07.2011]

6) collateral and guarantee transactions and other transactions which create future obligations for the person;

7) transactions with tradable securities and foreign currency provided for in clauses 2 (1) 1) –7) of the Securities Market Act and other money market transactions for the account of both own account and clients, including transactions with checks, bills of exchange, certificates of deposit and other similar instruments;

[RT I, 24.04.2018, 2 - entry into force. 01.05.2018]

8) of this paragraph in section 7 of the securities issuance and sale of shares and operations;

[RT I, 24.04.2018, 2 - entry into force. 01.05.2018]

9) activities of a money broker;

10) a negotiation service related to the services referred to in clauses 1) –9) of this subsection;

11) the management of an investment fund and other investment fund of a Contracting State of the European Economic Area subject to financial supervision provided for in the Investment Funds Act, including the provision of services related to the management of the fund upon transfer of the management company's functions.

[RT I 2008, 58, 324 - entered into force. 01.01.2009]

(3) A taxable person who has notified the Tax and Customs Board thereof in writing prior to the occurrence of turnover in the same taxation period or earlier shall add VAT to the taxable value of the following goods and services:

[RT I, 25.10.2012, 1 - entry into force. 01.12.2012]

1) the lease, rental or usufruct of an immovable or part thereof, except for dwelling;

[RT I 2008, 58, 324 - entered into force. 01.01.2009]

2) the property, or a part thereof, with the exception of the dwelling;

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3) the service specified in clause (2) 6) and subsection (2) of this section , unless the service is provided to a taxable person or a limited taxable person of another Member State;

[RT I 2008, 58, 324 - entered into force 01.01.2009]

4) investment gold to another taxable person disposes of a taxable person who, during the business normally supplies gold for industrial purposes or by a taxable person who produces investment gold or transforms any gold into investment relating to such supply service provided by another person agent acting in the name and on behalf of.

(4) If a taxable person adds VAT to the taxable value of services on the basis of subsection (3) of this section, such turnover shall be taxed for at least two years as of the first taxation period.

[RT I 2008, 58, 324 - entered into force. 01.01.2009]

(5) The turnover of services specified in subsections (1) - (1) 1 of this section , which is deemed to be the turnover of electronically supplied services, is not subject to VAT .

[RT I, 29.04.2016, 6 - entry into force. 01.07.2016]

§ 17. Duty-free import

(1) The import of the following goods is not subject to VAT:

1) goods the turnover of which is exempt from tax (§ 16);

2) gold imported by Eesti Pank;

3) banknotes and coins bearing the euro exchange rate set by the European Central Bank;

[RT I, 18.02.2014, 2 - entry into force. 01.03.2014]

4) the tax stamp;

5) natural gas imported through the network and gas pumped into the natural gas network by a tanker transporting electricity, heating and cooling energy and gas;

[RT I, 10.12.2010, 3 - entry into force. 01.01.2011]

6) goods immediately directed to tax storage;

[RT I 2009, 56, 376 - entered into force. 01.01.2010]

7) tobacco products and alcohol delivered to Estonia from a third country in a passenger's personal luggage to the extent of the excise duty-free limits provided for in the Alcohol, Tobacco, Fuel and Electricity Excise Duty Act;

[RT I, 18.02.2014, 2 - entry into force. 01.03.2014]

8) in travelers' personal luggage of the Union from a third country to Estonia conveyed by this section 1, clause 7 of specified non-commercial nature of goods 300 euros, and air and sea transport, with the exception of private pleasure-flying or private pleasure-sea, use 430 euros. If the total value of the goods or goods exceeds the said limit, the value of the goods exceeding the limit in its entirety shall be subject to VAT;

[RT I, 18.02.2014, 2 - entry into force. 01.03.2014]

9) a consignment with a value of up to 22 euros, except for alcohol, tobacco products, perfume and eau de toilette and in the cases provided for in clauses 7, 8 and 10 of this subsection;

[RT I, 18.02.2014, 2 - entry into force. 01.03.2014]

10) up to 500 grams of coffee or 200 grams of coffee extract or essence and 100 grams of tea or 40 grams of tea extract or essence sent from one natural person to another natural person per consignment with a value of up to 45 euros.

[RT I, 18.02.2014, 2 - entry into force. 01.03.2014]

(2) Council Regulation (EC) No 1186/2009 setting up a Community system of reliefs from customs duty (OJ L 324, 10.12.2009, p. 23–57), with the exception of Articles 23, 24, 42, 44 to 52, 57 and 58, and Imports of the goods referred to in Articles 67 (1) (a) and 68 (1) (a) and of the preferential goods referred to in Chapter 2 of Title 6 of the Customs Code shall not be subject to VAT under the conditions laid down for relief. Imports of preferential goods referred to in Section 1 of Chapter 2 of Title 6 of the Customs Code shall not be subject to VAT if the goods have been reimported by the person who exported them. Imports of goods specified in this subsection shall not be subject to VAT also in the case of imports specified in subsection 6 (4) of this Act if it is in conformity with the requirements for the application of relief from customs duties.

[RT I, 16.06.2017, 1 - entry into force 01.07.2017]

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(2) The importation of goods upon placing of non-Union goods for free circulation under the customs procedure shall not be subject to VAT if the following conditions are met:

[RT I, 18.02.2014, 2 - entry into force. 01.03.2014]

1) the importer of the goods or the customs agency representing him or her is an Estonian taxable person;

[RT I, 27.03.2012, 7 - entry into force. 01.04.2012]

2) the goods are immediately, after importation in the same condition, transferred to another Member State to a taxable person or a limited taxable person of another Member State;

(3) the movement of goods to another Member State gives rise to intra-Community turnover;

4) the importer of the goods or the customs agency representing him shall, on importation, prove his intention to deliver the goods to another Member State to a taxable person or a limited taxable person established there and, after delivery, provide the customs authorities with documents proving the intra - Community turnover;

[RT I, 27.03.2012, 7 - entry into force. 01.04.2012]

5) specified in this paragraph can arise in terms of non-compliance of tax obligations to ensure the security has been lodged. The security shall be lodged and released, used and its amount calculated in accordance with the customs legislation.

[RT I, 16.06.2017, 1 - entry into force. 01.07.2017]

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(2) The supply of goods by a customs agency representing the importer of goods to a taxable person of another Member State shall be deemed to be the intra-Community turnover of the

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customs agency taking into account the condition provided for in clause (2 3) of this section .

[RT I, 27.03.2012, 7 - entry into force. 01.04.2012]

(3) The import of the following goods is also not subject to VAT:

1) a book, periodical or other document sent to a library, research, development or educational institution;

2) confiscated counterfeit goods which are handed over on the basis of law to an agency providing health care services, a welfare institution or a local government.

[RT I 2010, 11, 55 - entered into force. 01.05.2010]

§ 18. Intra-Community tax-free acquisition of goods

The following are not subject to VAT:

1) the intra-Community acquisition of goods the turnover of which is exempt from tax (§ 16);

2) the intra-Community acquisition of goods the importation of which is exempt from tax (§ 17);

3) the intra-Community acquisition of goods by a foreign taxable person if the conditions for refund of VAT provided for in clauses 35 (1) 1) -3) of this Act are met;

[RT I, 18.02.2014, 2 - entry into force. 01.03.2014]

4) the intra-Community acquisition of goods by a taxable person of another Member State in the case of a triangular transaction;

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5) intra-Community acquisition of goods if the goods are immediately directed to tax storage (§ 44¹).

[RT I 2005, 68, 528- from force. 01.01.2006]

Chapter 4 RIGHTS AND OBLIGATIONS OF TAXABLE PERSONS

§ 19. Obligation to register as a taxable person

(1) If the taxable turnover of transactions specified in clauses 1 (1) 1) and 3) of this Act, except transfer of fixed assets and distance sales to Estonian persons, exceeds 40,000 euros as of the beginning of the calendar year, the person shall be required to register as a taxable person from the date of turnover. (hereinafter the obligation to *register*). The obligation to register does not arise if the total taxable turnover of a person is zero-taxable turnover, except for the intra-Community turnover of goods and the turnover of a service specified in clause 10 (4) 9) of this Act if the service is provided to a taxable person or limited taxable person in another Member State.

[RT I, 08.11.2016, 1 - entry into force. 01.01.2018]

(2) If the data of a taxable person are deleted from the register on the basis of an application specified in subsection 22 (1) of this Act and as of the day specified in clauses 1 (1) 1) and 3) of this Act, except for transfer of fixed assets and distance selling to Estonian persons, the taxable turnover still exceeds EUR 40 000 in the same calendar year, it shall be re - registered as from the date on which the taxable turnover arose. The obligation to register does not arise if the total taxable turnover of a person is zero-taxable turnover, except for the intra-Community turnover of goods and the turnover of services specified in clause 10 (4) 9) of this Act if the service is provided to a taxable person or limited taxable person in another Member State.

[RT I, 08.11.2016, 1 - entry into force. 01.01.2018]

(3) If a foreign person engaged in business who does not have a permanent establishment in Estonia has taxable turnover which arises in Estonia but which is not taxed upon acquisition of goods or services in Estonia by a taxable person or a limited taxable person, he or she shall be required to register as of taxable turnover. The obligation to register does not arise in the case of distance selling to an Estonian person or if the total taxable turnover of the person is the turnover taxable at a zero rate of VAT, except for the intra-Community turnover of goods. A taxable person of another Member State and a non-member country carrying on a business in another Member State shall not be required to register when providing an electronic communications service or an electronically supplied service if:

[RT I, 18.02.2014, 2 - entry into force. 01.01.2015]

(4) If a taxable person of another Member State carries out distance sales to an Estonian person (except distance sales of excise goods) and the taxable value of distance sales exceeds 35,000 euros as of the beginning of the calendar year, he or she shall be required to register in the specified amount.

[RT I 2010, 22, 108 - entered into force. 01.01.2011]

(5) If a taxable person of another Member State carries out distance sales of excise goods to an Estonian natural person for personal use, he or she is required to register from the date of occurrence of the turnover of distance sales of excise goods.

[RT I 2005, 68, 528 - entered into force. 01.01.2006]

§ 20. Registration as a taxable person

(1) Within three working days as of the date on which the registration obligation arises, a person is required to submit an application to the tax authority for registration as a taxable person. A person may submit an application for registration as a VAT payer digitally signed through the information system of the commercial register or request a notary to prepare an application and submit it through the e-notary information system.

[RT I 2008, 58, 324 - entered into force. 01.01.2009]

(2) A person may submit an application to the tax authority for registration as a taxable person in the following cases:

- 1) the person has not yet incurred a registration obligation on the basis of § 19 of this Act;
- 2) in the case of tax-free intra-Community acquisitions of goods;
- 3) in the case of export.

[RT I, 18.02.2014, 2 - entry into force. 01.03.2014]

(3) A tax authority shall register a person as a taxable person by entering his or her information in the register of taxable persons (hereinafter *registration*) within five working days as of the date of receipt of the application for registration.

[RT I, 18.02.2014, 2 - entry into force. 01.03.2014]

(4) On the basis of an application submitted on the basis of subsection (2) of this section, the tax authority shall register the person as a taxable person within five working days as of the date of receipt of the application or at a later date at the request of the applicant.

[RT I, 18.02.2014, 2 - entry into force. 01.03.2014]

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(4) In order to register, a person must prove that he or she is engaged in business in Estonia or commences business in Estonia. If the person's business or commencement of business is not sufficiently proven, the tax authority has the right to demand additional evidence from the person or to collect it on its own initiative. The tax authority shall decide within five working days from the receipt of the registration certificates. The tax authority shall not register a person if the person is not engaged in business or does not commence business.

[RT I, 18.02.2014, 2 - entry into force. 01.03.2014]

(5) A tax authority shall notify a person of a decision concerning registration not later than on the working day following the day of making the decision.

(6) A person engaged in business in another Member State who does not have a permanent establishment in Estonia may, upon registration as a taxable person, appoint a tax representative specified in the Taxation Act who has been approved by the tax authority. A person from a third country engaged in business who does not have a permanent establishment in Estonia must, when registering as a taxable person, appoint a tax representative specified in the Taxation Act, who has been approved by the tax authority. The provision does not apply in the case specified in subsection 43 (21) of this Act.

[RT I, 18.02.2014, 2 - entry into force. 01.01.2015]

(7) Upon submission of an application for registration, a natural person, as well as a representative of a legal person or a state, rural municipality or city agency shall prove his or her identity. The authorized person must additionally submit a document certifying the authorization.

[RT I 2008, 58, 324 - entered into force. 01.01.2009]

(8) If a person engaged in business in another Member State transfers goods to an Estonian person by distance selling (except for distance selling of excise goods) and wishes his distance sales to be taxed in Estonia before registration arises and he can register as a taxable person pursuant to subsection (2) of this section, a written declaration by the competent authority that that authority is aware of the registration.

(9) Where a taxable person makes a distance sale to a person in another Member State (other than a distance sale of excise goods) and wishes to be taxed in that Member State before exceeding the distance selling threshold in that Member State and to register as a taxable person in that Member State, he must notify the tax authorities in writing 30 days before the transfer of the tax to another Member State. The tax authority shall issue a written confirmation that it is aware of the person's wish to start paying tax on distance sales in another Member State in that other Member State.

(10) If a tax authority has information that a person has a registration obligation but has not submitted a registration application within the term, the tax authority shall register the person on its own initiative as of the date on which the registration obligation arises. The tax authority shall notify the person of the decision regarding his or her registration within three working days as of the date of making the decision.

(11) If, after registration of a taxable person, the tax authority establishes that the application has been submitted later than prescribed and the person should have performed the obligations of the taxable person (§ 24) before the date specified in the decision of the tax authority, the tax authority shall revoke the initial decision retroactively, make a new decision as of the date on which the obligation to register arose. The tax authority shall notify the person of the decision regarding his or her registration within three working days as of the date of making the decision.

(12) The form of an application for registration of a person as a taxable person and the form of a decision of a tax authority concerning the registration of a taxable person shall be established by a regulation of the minister responsible for the field .

[RT I 2005, 68, 528 - entered into force. 01.01.2006]

§ 21. Registration as limited taxable person

(1) An Estonian person and a foreign person operating through a permanent establishment in Estonia who receives a service specified in subsection 10 (5) of this Act from a foreign person engaged in business not registered as a taxable person in Estonia have a limited obligation to register as a taxable person. This provision does not apply to a taxable person or a natural person not engaged in business.

[RT I 2009, 56, 376 - entered into force. 01.01.2010]

(2) If the taxable value of goods acquired within the Community (§ 8), except excise goods and new means of transport, exceeds 10,000 euros as of the beginning of the calendar year, the person becomes liable for registration as a limited taxable person from the date of exceeding the limit, except in the case provided for in subsection 2 of this section. . This provision does not apply to a taxable person or a natural person not engaged in business.

[RT I 2010, 22, 108 - entered into force. 01.01.2011]

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(2) If a foreign person engaged in business who does not have a permanent establishment in Estonia acquires goods in Estonia within the Community, the obligation to register as a limited taxable person arises from the date of the intra-Community acquisition of goods. The provision does not apply to the tax-free intra-Community acquisition of goods (§ 18).

(3) Within three working days as of the date on which the obligation to register as a limited taxable person arises, a person is required to submit an application to the tax authority for registration as a limited taxable person.

(4) A person may submit an application to the tax authority for registration as a limited taxable person before the registration obligation provided for in subsections (1) - (3) of this section arises.

(5) Upon registration of a limited taxable person, the provisions for registration of taxable persons provided for in § 20 of this Act apply.

(6) The form of an application for registration of a limited taxable person and the form of a decision of a tax authority concerning registration shall be established by a regulation of the minister responsible for the field .

[RT I 2005, 68, 528 - entered into force. 01.01.2006]

§ 22. Deletion from register as taxable person

(1) If a person is registered as a taxable person and the taxable turnover of the transactions specified in clauses 1 (1) 1) and 3) of this Act does not exceed the limit provided for in subsection 19 (1) of this Act, he or she may submit an application to the tax authority except in the case specified in subsection (2) of this section.

(2) If a person engaged in business in another Member State who transfers goods to an Estonian person by distance selling (except distance selling of excise goods) was registered as a taxable person on the basis of subsection 20 (2) of this Act before the obligation to register arose and has been registered for at least two years. If the taxable turnover of the transactions specified in clauses 1 (1) 1) and 3) did not exceed the limit provided for in subsection 19 (1) or (2) of this Act in the previous calendar year or according to his calculations, he may submit an application to the tax authority for deletion from the register.

[RT I 2005, 68, 528 - entered into force. 01.01.2006]

(3) A tax authority has the right to delete from the register a taxable person who has not submitted a VAT return for the last six consecutive tax periods.

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(3)) A tax authority has the right to delete from the register a taxable person who is not engaged in business in Estonia. If the taxable person's business is not sufficiently proven, the tax authority has the right to request additional evidence from the taxable person or to collect it on his or her own initiative. The tax authority shall notify the taxable person in writing of the intention to delete from the register and set a term for proving the conduct of business. If the business activity is not proved within the prescribed term, the tax authority shall delete the taxable person from the register.

[RT I 2005, 68, 528 - entered into force. 01.01.2006]

(4) If a taxable person or his or her activities in Estonia are terminated, the tax authority shall delete the taxable person from the register of taxable persons.

(5) A taxable person shall be deleted from the register as a taxable person on the basis of a decision of the tax authority. Before deciding to delete from the register as a taxable person, except in the cases specified in subsections (3) and (4) of this section, the tax authority shall, if necessary, inspect his or her economic activities. The taxable person shall be deemed to be deleted from the register as of the date specified in the decision.

[RT I, 25.10.2012, 1 - entry into force. 01.12.2012]

§ 23. Deletion from register as limited taxable person

(1) If a limited taxable person is registered as a taxable person pursuant to § 20 of this Act, he or she shall be deleted from the register as a limited taxable person.

(2) If a person has been registered as a limited taxable person for at least two years and the value of goods acquired intra-Community did not exceed or exceed the limit provided for in subsection 21 (2) of this Act in the previous calendar year, he or she may submit an application to the tax authority for deletion as a taxable person.

(3) If a limited taxable person or his or her activities in Estonia are terminated, the tax authority shall delete him or her from the register as a limited taxable person.

(4) A limited taxable person shall be deleted from the register as a limited taxable person on the basis of a decision of the tax authority. Before deciding to delete from the register, except in the case specified in subsection (3) of this section, the tax authority shall, if necessary, inspect its activities. A limited taxable person shall be deemed to be deleted from the register as of the date specified in the decision.

[RT I, 25.10.2012, 1 - entry into force. 01.12.2012]

§ 24. Rights and obligations of taxable persons

(1) As of the date of registration as a taxable person, a person shall perform the obligations of a taxable person, including adding VAT to the taxable value of the transferred goods or services, calculate the amount of VAT payable pursuant to § 29 of this Act, pay VAT pursuant to § 38, preserve documents and maintain records in accordance with the provisions of § 36 and submit invoices which comply with the requirements of § 37.

(2) Subsection (1) of this section also applies to a foreign person registered as a taxable person in Estonia whose turnover arises in Estonia, except in the cases specified in subsection 3 (3)) of this Act and if the foreign person registered in Estonia does not have a permanent establishment in Estonia. .

[RT I, 10.12.2010, 3 - entry into force. 01.01.2011]

§ 25. Rights and obligations of limited taxable person

(1) As of the date of registration as a limited taxable person, a person shall perform the obligations of a limited taxable person, including calculating the amount of VAT payable pursuant to § 29 (12) of this Act, pay VAT pursuant to § 38, preserve documents and keep records pursuant to § 36 (3). A limited taxable person shall submit VAT returns pursuant to the provisions of § 27 of this Act only if he or she has performed the acts specified in subsection 3 (5) during the taxation period. A limited taxable person does not have the right to deduct input VAT.

(2) A limited taxable person who was registered on the basis of subsection 21 (1) of this Act upon receipt of a service specified in subsection 10 (5) of this Act from a foreign person is not required to pay VAT on intra-Community acquisition of goods, except for intra-Community acquisition of excise goods or new means of transport). the taxable value of the goods acquired does not exceed EUR 10 000. Within three working days of the date on which that limit is exceeded, the limited taxable person must notify the tax authority in writing of the exceedance of the intra - Community acquisition limit.

[RT I 2010, 22, 108 - entered into force. 01.01.2011]

(3) A limited taxable person who does not pay VAT on the intra-Community acquisition of goods pursuant to subsection (2) of this section shall not use his or her registration number as a limited taxable person upon acquisition of goods from another Member State. If a limited taxable person uses his registration number as a limited taxable person when acquiring goods from another Member State, he or she is required to perform all the obligations provided for in subsection (1) of this section.

§ 26. Registration of taxable persons as one taxable person

(1) On the basis of a joint application of taxable persons, a tax authority shall register a parent undertaking and subsidiaries within the meaning of the Commercial Code as one taxable person (hereinafter VAT group). Economically and organisationally related taxable persons shall also be registered as a VAT group on joint application if the same person holds more than 50% of the shares, holdings or votes in each company registered as part of the VAT group or if the persons are linked by a franchise agreement. Persons who are Estonian taxable persons engaged in business in Estonia are registered as a VAT group.

[RT I 2009, 56, 376 - entered into force. 01.01.2010]

(2) [Repealed - RT I 2009, 56, 376 - entered into force. 01.01.2010]

(3) A taxable person may belong to only one VAT group at a time.

[RT I 2008, 58, 324 - entered into force. 01.01.2010]

(4) A VAT group shall be registered in the name of a representative elected by the persons who submitted the application, who represents the VAT group, submits VAT declarations and VAT overpayment refund applications. The representative shall be chosen from among the persons belonging to the VAT group. The VAT group is given a common tax identification number.

[RT I 2009, 56, 376 - entered into force. 01.01.2010]

(5) A tax authority shall register a VAT group as of the first date of a calendar month. A tax group deleted from the register on the basis of clause (8) 3) of this section may be re-registered as a VAT group as of the day following its deletion if only companies deleted from the commercial register and companies declared bankrupt are excluded from the registered VAT group.

[RT I 2009, 56, 376 - entered into force. 01.01.2010]

(6) Overpaid VAT shall be returned to the representative who represents the VAT group.

[RT I 2008, 58, 324 - entered into force. 01.01.2010]

(7) Transactions between persons registered as a VAT group are not deemed to be turnover. The transaction of each taxable person in a VAT group with a person outside the VAT group shall be deemed to be a transaction of that VAT group with that person.

[RT I 2008, 58, 324 - entered into force. 01.01.2010]

(8) A tax authority shall delete a VAT group from the register if:

1) the circumstances specified in subsection (1) of this section no longer exist - as of the first day of the month following the month of their termination;

2) the representative of the VAT group submits an application for deletion of the VAT group from the register if the composition of the group changes or for other reasons - as of the first day of the month following the month of receipt of the application;

[RT I 2008, 58, 324 - entered into force. 01.01.2010]

3) a company belonging to a VAT group is declared bankrupt or is deleted from the commercial register - as of the date of declaration of bankruptcy or deletion from the commercial register.

[RT I 2009, 56, 376 - entered into force. 01.01.2010]

(9) The tax authority shall notify persons belonging to a VAT group of deletion from the register of the VAT group.

[RT I 2008, 58, 324 - entered into force. 01.01.2010]

(10) From the date of deletion of a VAT group from the register, taxable persons shall be deemed to be re-registered as separate taxable persons.

[RT I 2008, 58, 324 - entered into force. 01.01.2010]

(11) Persons registered as a VAT group shall submit a joint VAT return. The annex to the VAT return is submitted by taxable persons belonging to the VAT group. Persons registered as a VAT group are jointly and severally liable for the timely payment of VAT. In the event of deletion of a VAT group from the register, taxable persons shall be jointly and severally liable for the VAT debt incurred during the period in which they were registered as a VAT group.

[RT I, 29.05.2014, 1 - entry into force. 01.11.2014]

(12) In the case of transactions between persons registered as a VAT group, invoices shall not be issued on the basis of § 37 of this Act.

[RT I 2008, 58, 324 - entered into force. 01.01.2010]

(13) The supply of a service between a taxable person belonging to a VAT group and his permanent establishment abroad is regarded as a business.

[RT I 2009, 56, 376 - entered into force. 01.01.2010]

(14) The procedure for registration of a VAT group, the form of a registration application, the form of a decision of a tax authority concerning registration and the procedure for deletion of a VAT group from the register shall be established by a regulation of the minister responsible for the field .

[RT I 2009, 56, 376 - entered into force. 01.01.2010]

§ 27. Taxation period and VAT return

(1) The taxation period is a calendar month. The VAT return and its annex (hereinafter together the *VAT return*) shall be submitted to the tax authority by the 20th day of the month following the tax period. The first tax period of a taxable person and a limited taxable person shall be the period from the date of registration as a taxable person or a limited taxable person until the end of the same month. If the number of calendar days in the first tax period is less than 15, the taxable person or the limited taxable person may declare the turnover of the first tax period together with the turnover of the next tax period by submitting one return for two tax periods. The form of the VAT return shall be established by a regulation of the minister responsible for the field .

[RT I, 29.05.2014, 1- from force. 01.11.2014]

1

(1) A VAT return shall be submitted electronically if the person has been a taxable person for at least 12 months or if more than five invoices are reflected in the annex to the VAT return. Upon a motivated request of a taxable person or a limited taxable person, the tax authority may allow the submission of a VAT return on paper.

[RT I, 29.05.2014, 1 - entry into force. 01.11.2014]

2

(1) Data on invoices issued to and received from legal persons, sole proprietors and state, rural municipality and city agencies and the registry code issued to a counterparty in Estonia and, in the case of a notary or bailiff, the personal identification code shall be reflected in an annex to the turnover declaration. Invoices on which the transferor of goods or service provider has indicated taxable turnover at 20% and 9% VAT rates shall be reflected in the annex to the VAT return, except invoices submitted on the basis of special procedure provided for in § 40 of this Act, if the invoice or total invoices at least EUR 1000. The transaction partner-based limit is calculated separately for purchase and sales invoices. Invoices are not aggregated in the appendix to the VAT return.

[RT I, 29.05.2014, 1 - entry into force 01.11.2014]

3

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(1) A person may also reflect in the annex to the VAT return the information concerning the invoices specified in subsection (1 this section , the total amount of which, excluding VAT, is less than 1000 euros per transaction partner.

[RT I, 29.05.2014, 1 - entry into force. 01.11.2014]

4

(1) The annex to a VAT return shall not reflect information concerning invoices issued and received for such transactions and acts to which the obligation to maintain professional or professional secrecy extends on the basis of law. The recipient of the service may reflect in the annex to the VAT return the data of the invoices received for the transactions and operations specified in this subsection.

[RT I, 29.05.2014, 1 - entry into force. 01.11.2014]

(2) The following are required to submit a VAT return:

1) a taxable person;

2) a limited taxable person who has performed the acts specified in subsection 3 (5) of this Act during the taxation period without appending a VAT return;

[RT I, 29.05.2014, 1 - entry into force. 11.01.2014]

3) of this Act, § 3, paragraph 6, section 2 of the said person in a transaction for which it has issued an invoice or other sales document, which he has pointed out the amount of VAT.

(3) [Repealed - RT I 2005, 68, 528 - entered into force. 01.01.2006]

(4) On the basis of a motivated application of a taxable person, a tax authority may, by a decision, establish a tax period longer than a calendar month which begins on the first day of a calendar month or the first tax period and ends on the last day of any subsequent calendar month. In this case, too, the VAT return is submitted to the tax authority by the 20th day of the month following the tax period.

[RT I, 25.10.2012, 1 - entry into force. 01.12.2012]

(5) If a taxable person or a limited taxable person changes the information in a VAT return submitted for a previous taxation period, he or she is required to submit a new VAT return with amended information to the tax authority for that taxation period.

(6) Upon declaration of bankruptcy of a taxable person, two VAT declarations shall be submitted for the taxation period: for the period before and after the declaration of bankruptcy.

[RT I 2009, 56, 376 - entered into force. 01.01.2010]

§ 28. Intra-Community turnover report

(1) A taxable person shall submit the intra-annual report if:

1) it has a tax year caused trade turnover within the Community, it is the tax year transferred goods as a reseller in the triangular transaction or she is from Estonia to another Member State to demand stocks, including, if demand spare acquirer becomes or the on-demand stock has been returned to Estonia;

[RT I, 19.12.2019, 2 - entry into force. 01.01.2020]

2) during the taxation period, he or she has supplied a taxable person or a limited taxable person of another Member State with a service specified in clause 10 (4) 9) of this Act which is taxable, except for zero-rate taxation, in the recipient Member State.

[RT I, 10.12.2010, 3 - entry into force 01.01.2011]

(2) The report on intra-Community turnover shall be submitted to the tax authority by the 20th day of the month following the calendar month.

[RT I 2009, 56, 376 - entered into force. 01.01.2011]

(3) If a taxable person changes the data of the intra-Community turnover report submitted for the previous period, he or she is required to submit a report on the change of intra-Community turnover to the tax authority for the corresponding period. If a taxable person cancels an invoice for a good or service or submits a credit note, the resulting changes shall be reflected in the intra-Community turnover statement for the tax period in which the invoice is canceled or the credit note is issued.

[RT I, 10.12.2010, 3 - entry into force. 01.01.2011]

(4) The form of the intra-Community turnover report and the form of the report on changes in intra-Community turnover and the procedure for completion thereof shall be established by a regulation of the minister responsible for the field .

(5) A taxable person who has transferred to a person of another Member State a new means of transport which is delivered to another Member State must attach to the intra-Community turnover report a copy of the invoice issued on the sale of that means of transport.

[RT I 2009, 56, 376 - entered into force. 01.01.2010]

(6) In the statement of intra-Community turnover and in the statement of changes in intra-Community turnover, the amounts are expressed in full euros.

[RT I, 10.12.2010, 3 - entry into force. 01.01.2011]

§ 29. Calculation of VAT amount

(1) The amount of VAT payable by a taxable person during the tax period is VAT calculated on transactions or acts specified in subsection 3 (4) and clauses (6) 5) and 6) of this Act, less deductions for taxable turnover, as well as transactions or acts input VAT on goods or services used for business activities performed abroad, except for transactions treated as tax-free turnover (§ 16), for the same taxation period. The input VAT of the goods or services used for the services specified in clauses 16 (2) 1) and 6) or subsection 2¹ of this Act provided to a person of a third country may also be deducted .

[RT I 2009, 56, 376 - entered into force. 01.01.2010]

(2) Calculated VAT is VAT calculated by the taxable person on the taxable value of the transactions and acts specified in subsection 3 (4) and clauses (6) 5) and 6) of this Act. VAT paid does not include VAT paid in accordance with customs legislation.

[RT I, 16.06.2017, 1 - entry into force. 01.07.2017]

(3) Input VAT is VAT payable by a taxable person:

1) VAT payable on goods or services acquired or received from another taxable person;

2) VAT paid or payable on the imported goods;

[RT I 2005, 68, 528 - entered into force. 23.12.2005, shall be applied retroactively from 1 November 2005]

3) VAT calculated on the taxable value of a service received from a foreign person engaged in business who is not registered as a taxable person in Estonia and whose place of turnover is Estonia;

[RT I 2005, 68, 528 - entered into force. 01.01.2006]

4) VAT calculated on the taxable amount of goods acquired within the Community, goods acquired for installation or assembly, goods acquired in a triangular transaction or other acquired goods on which a taxable person is required to account for VAT pursuant to this Act.

(4) If a taxable person uses goods or services both for the transactions specified in subsection (1) of this section and for non-business purposes, only input VAT on the goods or services used for the transactions specified in subsection (1) of this section shall be deducted. If it is not possible to distinguish the input VAT of goods or services used for transactions specified in subsection (1) of this section from the input VAT of goods or services used for non-business purposes, the procedure for deducting input VAT shall be determined by a decision of the tax authority based on the actual use of the goods or services.

[RT I, 11.07.2014, 3 - entry into force. 01.12.2014]

(5) A taxable person who has acquired goods, except fixed assets, for the transfer or production of goods to be transferred before the date of his or her registration as a taxable person has the right to deduct input VAT on those goods during the taxation period if the goods were transferred as taxable turnover.

[RT I, 18.02.2014, 2 - entry into force. 01.03.2014]

1

(5) A taxable person who has received services before the date of his or her registration as a taxable person has the right to deduct input VAT on those services during the taxation period if those services were continued as taxable turnover.

[RT I, 18.02.2014, 2 - entry into force. 01.03.2014]

2

(5) The input VAT on fixed assets acquired before registration of a person as a taxable person has the right to be deducted, taking into account the provisions of subsection 32 (4) of this Act.

[RT I, 18.02.2014, 2 - entry into force. 01.03.2014]

(6) Upon export of goods provided for in subsection 5 (2) of this Act, a taxable person has the right to reduce his or her tax liability by the amount of VAT indicated on the document certified by the customs authorities during the tax period. the transfer of goods is treated as an export of goods.

(7) If a taxable person cancels an invoice for goods or services or submits a credit note due to a reduction in the price of goods or services after submitting a VAT return for the tax period where the goods or services are generated, both the seller and the buyer shall reflect the resulting changes in the VAT return for the cancellation or credit invoice tax period. . A credit note may only be issued for the specific invoice referred to therein. This provision shall not apply where the credit note is issued for partial or total non-payment for goods or services.

[RT I, 18.02.2014, 2 - entry into force. 01.03.2014]

(8) If the turnover of goods has taken place but the contract according to which the ownership of the goods is transferred to the contractual user upon termination of the contract is terminated and the unregistered buyer returns the goods, the seller may adjust the amount of VAT payable for the return tax period.

(9) If the seller has received money from the buyer but the goods have not been transferred or the service has not been provided, the seller may disregard VAT on the goods or services if he or she has returned the amount to the buyer.

(10) Upon deletion from the register, a taxable person shall pay VAT on non-transferred goods for which he or she has deducted input VAT upon acquisition. The taxable value of goods is their acquisition cost or, failing that, their cost. The input VAT deducted upon acquisition of non-transferred fixed assets shall be adjusted pursuant to the provisions of subsection 32 (4) of this Act.

[RT I, 10.12.2010, 3 - entry into force. 01.01.2011]

(11) [Repealed - RT I 2005, 68, 528 - entered into force. 01.01.2006]

(12) The amount of VAT payable by a limited taxable person is VAT calculated on the transactions specified in subsection 3 (5) of this Act during the taxation period.

(13) The amount of VAT shall be calculated on the basis of the tax rate in force on the day determined pursuant to § 11 of this Act. Where, in the case of imports of goods, the particulars necessary for calculating the amount of VAT are expressed in foreign currency, the exchange rate shall be determined in accordance with the provisions of the Customs Code governing the calculation of customs value. If, in the case of another transaction, the information necessary for the calculation of VAT is expressed in a foreign currency, the euro exchange rate set by the European Central Bank valid on the day determined pursuant to § 11 of this Act shall apply.

[RT I, 16.06.2017, 1 - entry into force. 01.07.2017]

§ 30. Restrictions on deduction of input VAT

(1) Input VAT on goods and services used for the reception of guests or for the catering or accommodation of their employees shall not be deducted from the calculated VAT.

(2) The provisions of subsection (1) of this section do not apply to the deduction of input VAT on services used for the accommodation of employees on business trips.

(3) Upon acquisition of a passenger car used in business or use on the basis of a usage contract and upon acquisition of goods and services for such a passenger car, 50 per cent of the input VAT shall be deducted from the calculated VAT.

[RT I, 11.07.2014, 3 - entry into force. 01.12.2014]

(4) The restriction provided for in subsection (3) of this section does not apply if:

1) the passenger car is acquired for sale provided that the taxable person engages in the sale of passenger cars and the taxable person does not use the cars acquired for sale for other purposes;
2) a passenger car is acquired for putting into service on the basis of a contract of use provided that the taxable person engages in the putting into service of passenger cars and the taxable person does not use the cars acquired for putting into service for other purposes;

3) the car is used mainly for the carriage of passengers for remuneration, provided that the taxable person holds a Community license and a certified true copy of the Community license or, in the case of taxi transport, a taxi license and a vehicle card;

[RT I, 31.12.2015, 10- from force. 01.01.2016]

4) a passenger car is used mainly for study trips provided that the taxable person has a motor vehicle driver training permit or the taxable person provides a service as a motor vehicle driver teacher to a person who has a motor vehicle driver training permit;

5) the passenger car is used exclusively for business purposes, except for the use of the passenger car for remuneration by an employee, servant or member of the management or control body of a taxable person.

[RT I, 11.07.2014, 3 - entry into force. 01.12.2014]

1

(4) The transport of employees between a place of residence and a place of work under the conditions provided for in subsection 48 (5) of the Income Tax Act is also deemed to be the use of a passenger car in business .

[RT I, 07.07.2017, 3 - entry into force. 01.08.2017]

(5) In the cases provided for in subsections (3) and (4) of this section, the provisions of § 32 of this Act shall also be taken into account upon acquisition of goods used in business or use on the basis of a usage contract and upon acquisition of goods and services for such cars.

[RT I, 11.07.2014, 3 - entry into force. 01.12.2014]

(6) The tax authority shall be notified of the implementation of subsections (3) and (4) of this section on the form of the VAT return established by the minister responsible for the field on the basis of subsection 27 (1) of this Act.

[RT I, 11.07.2014, 3 - entry into force. 01.12.2014]

(7) In the cases specified in clauses (4) 2) -5) of this section, the restriction specified in subsection (3) of this section does not apply if the car is used for the purposes specified in clauses (4) 2) -5) of this section for at least two years after acquisition. as of the commissioning for the purposes specified in clauses (4) 2) -5) of this section. If the purpose of use of a passenger car changes and it is used for purposes other than those specified in clauses (4) 2) -5) of this section and the taxable person has calculated VAT on the use of the passenger car for own use in the cases specified in clauses (4) 3) and 4), the tax liability incurred shall be reduced by the amount of VAT charged on the private use of such a car during those two years. This provision does not apply if the passenger car is transferred within two years as of its use for the purposes specified in clauses (4) 2) -5) of this section.

[RT I, 07.07.2017, 3 - entry into force. 01.01.2018]

(8) In the event of loss of the basis for application of subsection (4) of this section, the restriction on deduction of input VAT specified in subsection (3) of this section shall be applied for at least one year as of the first day of the tax period.

[RT I, 07.07.2017, 3 - entry into force. 01.01.2018]

(9) Upon implementation of subsection (4) of this section, a taxable person shall ensure that the use of the relevant passenger car is excluded unless otherwise provided for in subsection (4).

[RT I, 07.07.2017, 3 - entry into force. 01.01.2018]

§ 31. Conditions for deduction of input VAT

(1) Upon acquisition of goods or receipt of services from another taxable person, input VAT shall be deducted on the basis of an invoice pursuant to the requirements provided for in § 37 of this Act.

(2) In the case of intra-Community acquisition of goods, acquisition of goods to be installed or assembled, acquisition of goods under a triangular transaction (clause 3 (4) 4) and other acquisition of goods from a foreign person for which the taxable person is required to account for VAT pursuant to this Act, no invoice required for the deduction of input VAT.

[RT I 2008, 58, 324 - entered into force. 01.01.2009]

(3) Upon receipt of a service from a foreign person engaged in business on which a taxable person is required to account for VAT pursuant to this Act, an invoice is not required for the deduction of input VAT in the presence of other evidence.

[RT I 2008, 58, 324 - entered into force. 01.01.2009]

(4) Upon importation of goods, input VAT shall be deducted on the basis of a customs declaration. If the goods are imported from a third country which is part of the customs territory of the Union, input VAT is deducted on the basis of the customs declaration form (§ 38 (2)) with the invoice received from the non-member country doing business and the details of the imported goods.

[RT I, 18.02.2014, 2 - entry into force. 01.03.2014]

1

(4) If the amount of VAT payable upon importation of goods is paid on the basis of a decision made as a result of customs subsequent inspection, input VAT shall be deducted on the basis of a decision of the customs authorities.

[RT I 2005, 68, 528 - entered into force. 23.12.2005, shall apply retroactively from 1 November 2005]

(5) [Repealed - RT I 2005, 68, 528 - entered into force. 01.01.2006]

(6) If a taxable person who has imported goods pays VAT through a customs agency, he or she has the right to deduct input VAT after the customs authorities have released the goods.

[RT I, 18.02.2014, 2 - entry into force. 01.03.2014]

(7) A customs agency shall not treat VAT paid or payable on behalf of another person as VAT paid or payable on goods imported for its business.

[RT I 2005, 68, 528 - entered into force. 23.12.2005, shall apply retroactively from 1 November 2005]

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(7) VAT paid or payable on goods or services received for the repair and maintenance of an object leased shall not be deemed to be input VAT of the lessor. The provision does not apply if:

- 1) the lessor has the obligation to repair and maintain the property which is the object of the leasing contract and the leasing transaction is taxed in respect of both goods and financial services, or
- 2) the lessor provides repair and maintenance services.

[RT I, 27.03.2012, 7 - entry into force. 01.04.2012]

(8) In the case of importation of goods, input VAT shall be deducted in the tax period in which the customs authorities have released the goods. In other cases, input VAT is deducted in the taxation period when the goods or services have been acquired or received pursuant to § 11 of this Act.

[RT I 2005, 68, 528 - entered into force. 23.12.2005, shall apply retroactively from 1 November 2005]

(9) Upon receipt of acquired goods or services received and invoices issued thereon in different taxation periods, input VAT shall be deducted in the taxation period when the transferor of goods or service provider generated turnover pursuant to § 11 of this Act. If the invoice on which the input VAT deduction is based has not been received by the time of submission of the VAT return for the tax period, the input VAT shall be deducted in the tax period in which the invoice is received.

[RT I 2005, 68, 528 - entered into force. 01.01.2006]

§ 32. Partial deduction of input VAT

(1) If a taxable person uses goods and services for both taxable and tax-free turnover, input VAT shall be deducted in part from the calculated VAT. Partial deduction is based on the ratio of the turnover of a taxable person in Estonia and abroad during a calendar year, the input VAT of which is deductible on the basis of subsection 29 (1) of this Act, and his or her total turnover in Estonia and abroad (hereinafter ratio of *taxable turnover to total turnover*). The ratio of taxable turnover to total turnover is rounded up to the nearest hundredth or full percentage.

(2) Maksustatava käibe ja kogu käibe suhte arvutamisel ei võeta arvesse põhivara võõrandamist, kaasa arvatud juhul, kui maksukohustuslane on käesoleva seaduse § 16 lõike 3 kohaselt kauba maksustatavale väärtusele käibemaksu lisanud. Samuti ei võeta arvesse juhuslikku käesoleva seaduse § 16 lõike 2 punktis 6 ja lõikes 2¹ nimetatud teenuste osutamist ega juhuslikku kinnisasja kaubana võõrandamist.

[RT I 2008, 58, 324 - jõust. 01.01.2009]

(3) Sisendkäibemaksu osalise mahaarvamise korral on maksukohustuslasel lubatud tema põhjendatud taotluse alusel maksuhaldurilt saadud kirjalikul loal muuta kalendriaasta kestel käesoleva seaduse § 33 lõikes 2 käsitletud maksustatava käibe ja kogu käibe suhet juhul, kui jooksva kalendriaasta maksustatava käibe ja kogu käibe tegelik suhe sellest oluliselt erineb.

[RT I, 25.10.2012, 1 - jõust. 01.12.2012]

(4) Upon deduction of input VAT on fixed assets and goods and services acquired for fixed assets, the estimated share of the use of fixed assets for taxable turnover shall be used. Input VAT is adjusted according to the share of the use of fixed assets and goods and services acquired for fixed assets for the actual taxable turnover during the input VAT adjustment period. Input VAT is adjusted only for goods and services acquired for fixed assets that increase the book value of fixed assets. In the case of a passenger car used in business, the share of use of the passenger car in business shall be calculated in accordance with the procedure provided for in subsection 29 (4) and § 30 of this Act.

[RT I, 07.07.2017, 3 - entry into force. 01.01.2018]

1

(4) The adjustment period for input VAT is ten calendar years in the case of immovables and related goods and services and five calendar years in the case of other fixed assets and related goods and services. The first calendar year is the period from the date on which the fixed assets or the goods or services acquired for the fixed assets are recorded as fixed assets in use in the accounts until the end of the current calendar year.

[RT I 2008, 58, 324 - entered into force. 01.01.2009]

2

(4) Input VAT shall be adjusted at the end of each calendar year on the basis of the actual share of the use of fixed assets for taxable turnover in that calendar year, except in the case specified in subsection (5) of this section.

(5) Upon transfer of fixed assets, input VAT shall be adjusted in the month of transfer of fixed assets. No adjustment of input VAT shall be made in the case of transfer of a business immovable to a credit or financial institution if the person transferring the immovable has contractually used the immovable from the credit or financial institution during the same tax period and continues to use it for business purposes for at least ten years.

1

(5) If input VAT is adjusted upon transfer of fixed assets, the use of fixed assets and goods or services acquired for the purpose in the year of transfer of the fixed assets until the end of the adjustment period shall be deemed to be fully taxable use. If the taxable value of a fixed asset is less than half of the acquisition cost of the asset, the period from the month following the transfer of the fixed asset to the end of the adjustment period shall not be taken into account in adjusting the input VAT. If the input VAT is adjusted upon the tax-free transfer of the immovable, the use of the immovable and the goods or services acquired for it in the year of transfer of the immovable until the end of the adjustment period shall be considered as fully tax-free use.

[RT I, 29.04.2016, 6- from force. 01.07.2016]

(6) The procedure for the recognition of a partially deducted input VAT recalculation in a VAT return and the procedure for adjusting the input VAT of fixed assets acquired and goods or services acquired for the purpose shall be established by a regulation of the minister responsible for the field .

(7) A taxable person who carries out the tax-free turnover of investment gold is permitted to deduct:

1) input VAT paid on the purchase of investment gold from a taxable person who has exercised the right specified in clause 16 (3) 4) of this Act;

2) input VAT paid on gold which is not used as investment gold imported by him, acquired within the Community or acquired by another taxable person, if he converts that gold into investment gold;

3) input VAT paid upon receipt of a service related to the change of the form, weight or gold content of gold.

[RT I 2005, 68, 528 - entered into force. 01.01.2006]

§ 33. Methods of partial deduction of input VAT

(1) Upon partial deduction of input VAT in the case specified in subsection 32 (1) of this Act, a taxable person is permitted to use either the proportional deduction method or the mixed method of direct calculation and proportional deduction in the same calendar year.

(2) In the case of proportional deduction, the ratio of taxable turnover to total turnover shall be applied in deducting all input VAT. The ratio of taxable turnover to total turnover is determined on the basis of the turnover of the taxable person in the previous calendar year. The result is adjusted at the end of the calendar year based on the ratio of taxable turnover to total turnover for that calendar year. If the business has lasted less than one calendar year, the tax authority shall determine the ratio of taxable turnover to total turnover by a decision of the taxable person at the request of the taxable person on the basis of the estimated ratio of taxable turnover for the first calendar year.

[RT I, 25.10.2012, 1 - entry into force. 01.12.2012]

(3) In the case of the mixed method of direct calculation and proportional deduction, the input VAT on goods or services acquired for taxable turnover shall be deducted from the calculated VAT. Input VAT on goods or services acquired for tax-free turnover is not deductible. Input VAT on goods or services acquired for both taxable and tax-free turnover shall be deducted in accordance with the ratio of taxable turnover to total turnover pursuant to the procedure provided for in subsection (2) of this section. A taxable person shall keep separate accounts for taxable and tax-free turnover and for goods and services acquired for them, as well as for goods and services acquired or received for both taxable and tax-free turnover.

(4) If a taxable person has only tax-free or only taxable turnover in some fields of activity and both taxable and tax-free turnover in some fields of activity, the taxable person may, with the written permission of the tax authority, deduct the input VAT turnover ratio in the same field of activity. In other respects, the provisions of subsection (3) of this section apply.

[RT I, 25.10.2012, 1 - entry into force. 01.12.2012]

§ 34. Refund of input VAT to taxable person

(1) If the VAT calculated in a taxation period is less than the input VAT deductible by the taxable person in the same taxation period, the overpaid VAT shall be refunded to the taxable person pursuant to the procedure provided for in the Taxation Act.

(2) A tax authority may extend the term for performance of a refund claim by up to 60 calendar days in connection with the verification of a refund claim if there is sufficient reason to suspect that recovery of the amount paid upon satisfaction of the refund claim may be impossible and if:

[RT I, 11.07.2014, 4 - entry into force . 01.08.2014]

1) an order has been made to the taxable person to submit additional evidence or

2) an inquiry has been made to a third party or a foreign tax authority in order to verify the refund claim .

[RT I 2005, 68, 528 - entered into force. 01.01.2006]

(3) The term for performance of a claim for refund may be extended by up to 30 calendar days at a time. The tax authority shall make a written motivated decision regarding the extension of the term for fulfillment of the claim for refund no later than five calendar days before the expiry of the term for fulfillment of the claim for refund.

[RT I 2005, 68, 528 - entered into force. 01.01.2006]

(4) Upon verification of the correctness of a claim for refund without an application for compliance with the claim for refund, the provisions of subsections (2) and (3) of this section apply.

[RT I 2008, 58, 323 - entered into force. 01.01.2009]

(5) The tax authority of another Member State shall refund to the taxable person the VAT paid in another Member State upon importation or acquisition of goods or services used for taxable turnover in Estonia and to the taxable person applying special arrangements pursuant to § 43 of this Act upon importation or acquisition of goods or services paid in another Member State. . An application for a VAT refund must be submitted to the Estonian tax authority electronically no later than 30 September of the calendar year following the refund period.

[RT I, 18.02.2014, 2 - entry into force. 01.01.2015]

§ 35. Refund of input VAT in other cases

(1) On the basis of an application of a taxable person of another Member State, VAT paid in Estonia upon importation or acquisition of goods or services used for business in the country of location shall be refunded to him or her if:

- 1) he or she is required to pay VAT as an undertaking;
- 2) he or she has the right to deduct input VAT paid upon importation or acquisition of goods or receipt of services under the same conditions in the receiving state from his or her calculated VAT;
- 3) an Estonian taxable person has the right to deduct input tax paid upon importation or acquisition of goods or receipt of services under the same conditions from his or her calculated VAT pursuant to this Act;
- 4) the amount of VAT refundable is at least EUR 50 per calendar year or at least EUR 400 if the application is for a period shorter than a calendar year but covers at least three months;

[RT I 2010, 22, 108 - entered into force. 01.01.2011]

5) the application is submitted electronically to another Member State of the taxpayer in the state tax authorities by the tax authorities in Estonia at the latest of the calendar year following the refund on 30 September.

[RT I 2009, 56, 376 - entered into force. 01.01.2010]

1

(1) If a taxable person of another Member State who has the right to deduct input VAT in part from his taxable turnover in his country of residence applies for a refund during the refund period, the taxable person shall submit a VAT refund application within

[RT I 2009, 56, 376 - entered into force. 01.01.2010]

2

(1) A tax authority shall notify a taxable person of another Member State of the satisfaction or refusal of a VAT refund application within four months or upon request of additional information, such as an invoice or import document, within six months of receipt of the application. Upon request for additional information, the tax authority shall notify the decision on the application for a refund of VAT within eight months from the date of receipt of the application. The tax authority shall forward the documents to the applicant electronically. If the application for a refund of VAT is granted, the VAT shall be refunded to the taxable person no later than within ten working days as of the notification of the decision to grant the application.

[RT I 2009, 56, 376 - entered into force. 01.01.2010]

3

(1) If VAT is refunded to a taxable person of another Member State after the expiry of the term provided for in subsection (1) of this section , the tax authority shall pay interest to the person at the rate provided for in § 117 of the Taxation Act.

[RT I 2009, 56, 376 - entered into force. 01.01.2010]

2

(2) On the basis of a written application of a taxable person of a non-member country, VAT paid in Estonia upon importation or acquisition of goods or services received in Estonia shall be refunded to him or her if:

- 1) he or she is required to pay VAT as an undertaking;
- 2) the amount of refundable VAT per calendar year is at least 320 euros;

[RT I 2010, 22, 108 - entered into force. 01.01.2011]

3) an Estonian taxable person has the right to deduct input VAT paid upon importation or acquisition of goods or receipt of services under the same conditions from his or her calculated VAT pursuant to this Act;

4) in the country of location of the taxable person of a non-member country, an Estonian resident has the right to a refund of VAT.

[RT I 2009, 56, 376 - entered into force. 01.01.2010]

(3) [Repealed - RT I 2009, 56, 376 - entered into force. 01.01.2010]

(4) Refundable VAT shall be transferred to the bank account specified in the application submitted in the form established by a regulation of the minister responsible for the field.

(5) The Government of the Republic has the right to establish by a regulation a list of movables and services for the acquisition or receipt of which VAT paid is not refunded to a taxable person of a third country even if the requirements of subsections (1) and (2) of this section are met.

(6) Input VAT paid upon acquisition or import of goods in Estonia shall be refunded to a person who exports the goods pursuant to humanitarian aid if the export of the goods is certified by the documents specified in subsection 5 (5) of this Act. Humanitarian aid is a grant provided to an international organization, a foreign government, a foreign local government or a foreign non-governmental organization to alleviate a shortcoming.

(7) A person who does not have the right to deduct input VAT provided for in § 29 of this Act shall be refunded VAT paid or calculated on the purchase price of a new means of transport after delivery of the new means of transport to another Member State if he proves that VAT has been paid on intra-Community acquisitions. VAT shall not be reimbursed in excess of the amount of VAT calculated on the normal value determined at the time of delivery of the new means of transport to another Member State.

[RT I 2008, 58, 324 - entered into force. 01.01.2009]

(8) A person who does not have the right to deduct input VAT and who cannot claim a refund of VAT on the basis of subsection (1) of this section shall be refunded VAT paid upon importation of goods if he or she proves that VAT has been paid on intra-Community acquisitions.

(9) [Repealed - RT I, 10.12.2010, 3 - entry into force. 01.01.2011]

(10) The procedure for refunding VAT to a foreign taxable person and the form of an application submitted for refunding VAT and the procedure for refunding VAT to a person exporting goods pursuant to humanitarian aid shall be established by a regulation of the minister responsible for the field.

(11) The procedure for refund of VAT paid upon acquisition of a new means of transport in a special case shall be established by a regulation of the minister responsible for the field.

(12) [Repealed - RT I 2009, 56, 376 - entry into force. 01.01.2010]

(13) VAT paid in Estonia upon importation or acquisition of goods used in business or receipt of services in Estonia shall be refunded to a taxable person of a Member State or a non-member country engaged in business who applies special VAT arrangements for electronic communications services and electronically supplied services, taking into account the conditions provided for in subsections (1) and (2) of this section, except the condition set out in paragraph 2 (4).

[RT I, 18.02.2014, 2 - entry into force. 01.01.2015]

§ 36. Obligations of taxable person and limited taxable person upon keeping records

(1) A taxable person is required to:

1) preserve in chronological order copies of invoices issued by him or her (§ 37 (1)) and invoices for goods and services acquired within seven years as of the date of issue or receipt thereof. The information on the invoice must be kept in its original form. Customs declarations certifying the importation of goods must be kept for seven years from the beginning of the calendar year following the customs formalities;

2) to keep taxable and tax-free turnover, calculated VAT and input VAT received from another registered taxable person or input VAT payable on goods or services specified in subsection 4 (2) of this Act and services received or goods specified in clauses 3 (4) 2) –5) of this Act taxable daily calculation of input VAT calculated on the value and input VAT paid or payable on imported goods pursuant to the procedure established by a regulation of the minister responsible for the field;

3) keep records of goods delivered to or from another Member State which are not regarded as intra-Community turnover of goods on the basis of subsection 7 (2) of this Act;

4) to keep records of the movables specified in clause 8 (3) 3) of this Act delivered to Estonia from another Member State with an accuracy enabling their identification;

5) keep records of transactions related to reusable packaging specified in subsection 11 (7) of this Act and preserve the documentation concerning reusable packaging for at least seven years;

6) keep records of transactions and operations related to stocks on demand, taking into account the provisions of clauses 7 (1) 4) and 2) 2) 14) and 8) 6) and 7) of this Act.

[RT I, 19.12.2019, 2 - entry into force. 01.01.2020]

(2) A seller of investment gold registered as a taxable person is required to keep records of all transactions related to investment gold and buyers of investment gold and to preserve documentation concerning each transaction for five years as of the date of the transaction.

(3) A limited taxable person is required to:

1) keep the invoices for the acquired goods and services specified in clauses 3 (4) 2) -5) of this Act in chronological order for seven years as of the date of issue or receipt thereof. The information on the invoice must be kept in its original form;

2) keep daily records of the VAT received on the taxable value of the received services and acquired and imported goods specified in clauses 1 (1) 2) and 5) and 3) 4 (4)) of this Act pursuant to the procedure established by a regulation of the minister responsible for the field;

3) keep records of goods delivered to or from another Member State which are not regarded as intra-Community turnover of goods on the basis of subsection 7 (2) of this Act;

4) keep records of the movables specified in clause 8 (3) 3) of this Act delivered to him or her from another Member State with accuracy which enables their identification.

(4) A taxable person or a limited taxable person may choose the place and manner of storage of invoices provided that he makes invoices or invoice information at the request of the tax authority and immediately if the amount of VAT invoiced available.

[RT I, 27.03.2012, 7 - entry into force. 01.01.2013]

(5) The procedure for keeping daily VAT records of a taxable person shall be established by a regulation of the minister responsible for the field .
[RT I, 19.12.2019, 2 - entry into force. 01.01.2020]

§ 37. Invoices

(1) Upon transfer of goods or provision of services, a taxable person is required to issue an invoice within seven calendar days as of the date of dispatch or making available of the goods to the purchaser or provision of services or the last day of the taxation period specified in subsection 11 (4) of this Act. a person acting in the name and on behalf of a taxable person or a purchaser of goods or services, except in the case provided for in subsection (3) of this section.

1

(1) If the place of generation of turnover is Estonia, a taxable person is required to issue an invoice which complies with the requirements of this section upon transfer of goods and provision of services. A taxable person shall also issue an invoice which complies with the requirements of this section if the place of turnover is in a third country and if a person registered as a taxable person or a limited taxable person in another Member State supplies goods or services which are taxable in the Member State of the supplier. if the person acquiring the goods or receiving the services in another Member State issues an invoice to the taxable person for the goods or services supplied to him.

[RT I, 27.03.2012, 7 - entry into force. 01.01.2013]

2

(1) A taxable person and a person of a third country engaged in business shall issue an invoice which complies with the requirements of this section if he or she applies the special VAT taxation procedure for electronic communications services and electronically supplied services provided for in § 43 of this Act.

[RT I, 29.11.2018, 2 - entry into force. 01.01.2019]

(2) If turnover is generated upon partial or full receipt of payment for goods or services, an invoice shall be issued within seven calendar days as of the date of receipt of partial or full payment for the goods or services.

1

(2) In the case of intra-Community turnover of goods or provision of services specified in clause 10 (4) 9) of this Act to a taxable person or limited taxable person of another Member State, the taxable person is required to issue an invoice by the 15th calendar month following dispatch or provision of services.

[RT I, 27.03.2012, 7 - entry into force. 01.01.2013]

(3) An invoice which complies with the requirements of this section need not be issued upon transfer of goods or provision of services to a natural person for personal use, except in the case of distance selling, transfer of a new means of transport and treatment of goods sold to a natural person as exports. An invoice need not be issued also upon transfer of goods or provision of services

1) of

provided for in subsection 16 (1), (2) or (2) this Act if the corresponding turnover is not subject to VAT.

[RT I 2009, 56, 376 - entered into force. 01.01.2010]

(4) A document, including a credit note, which amends the original invoice and which bears a reference to that invoice shall be deemed to be an invoice.

(5) The acquirer of goods or services may issue an invoice for goods or services transferred to him or her by a taxable person or a foreign taxable person if a written agreement has been entered into between the parties before the turnover occurs and the taxable person or foreign taxable person accepts that. The agreement must include the procedure for the acceptance of invoices by the taxable person or the foreign taxable person.

[RT I 2008, 58, 324 - entered into force. 01.01.2009]

(6) An invoice may be issued on paper or electronically with the consent of the purchaser of goods or recipients of services.

(7) The following shall be indicated on the invoice:

1) the serial number of the invoice and the date of issue;

2) the name, address and registration number of the taxable person;

3) the name and address of the purchaser of the goods or the recipient of the service;

4) the registration number of the acquirer of goods or recipient of services as a taxable person if he or she has a tax liability upon acquisition of goods or receipt of services;

5) the name or description of the goods or services;

6) the quantity of goods or the volume of services;

7) the date of issue of the goods or provision of the service or the date of receipt of partial or full payment for the goods or services, if this can be determined and differs from the date of issue of the invoice;

[RT I 2008, 58, 324- from force. 01.01.2009]

8) the goods or services the price without VAT and discounts, if it is not included in the price;

9) the taxable amount by VAT rates together with the applicable VAT rates or the amount of tax-free turnover;

10) the amount of VAT payable, except in cases provided by law. The amount of VAT is indicated in euros.

[RT I 2010, 22, 108 - entered into force. 01.01.2011]

(8) of this section, paragraph 7, as listed in the invoice should be noted:

1) zero percent VAT rate taxable or exempt from tax, a reference to the VAT rate applied to the underlying purposes of this Act § 15, paragraph 3 or 4 of the relevant section or § 16 according to the paragraph, and point to the Council Directive in 2006 / 112 / EC or Article 136, 142, 152, 153, 159, 160, 346, 347 or 382 or Article 37 (3) or, in the case of intra-Community trade in goods, Article 138, and in the case of the carriage of goods to the Azores or Madeira or from there to Estonia or another Member State, Article 142. The reference to the provision on which the rate is based need not be indicated on the invoice in the case of exports of goods;

[RT I, 27.03.2012, 7 - entry into force. 01.01.2013]

2) in the case of a tax liability of the purchaser of goods or the recipient of services, the notation "reverse charge" if the place of turnover is not Estonia and in the cases specified in § 41¹ of this Act ;

[RT I, 27.03.2012, 7 - entry into force. 01.01.2013]

3) the third country natural persons as exports of goods sold (§ 5, paragraph 2) of this Act, a reference to § 5, paragraph 2 of Council Directive 2006/112 / EC Article 147;

[RT I 2008, 58, 324 - entered into force. 01.01.2009]

4) in the case of an intra-Community transfer of a new means of transport, information certifying that the goods to be transferred are a new means of transport and a reference to § 15 (3) (2) of this Act or Article 138 (2) (a) of Council Directive 2006/112 / EC;

[RT I 2008, 58, 324 - entered into force. 01.01.2009]

5) [repealed - RT I, 18.02.2014, 2 - entered into force. 01.03.2014] 6) in the case of implementation of the special procedure for taxation of travel services with VAT (§ 40), the notation "procedure for taxation of profit margin - travel agencies"; [RT I, 27.03.2012, 7 - entry into force. 01.01.2013] 7)

in the case of application of the special VAT scheme for the resale of second-hand goods, original works of art and collectors' items (Articles 41 and 42), the words "margin scheme - second-hand goods", "margin scheme - works of art" or "margin scheme - collector and antiques";

[RT I, 18.02.2014, 2 - entry into force. 01.03.2014]

8) when engaged in business of foreign party has appointed a tax representative (§ 20), then the tax representative tax identification number, name and address, and a reference to this Act, § 20 paragraph 6 of the Council Directive 2006/112 / EC Article 204;

[RT I 2008, 58, 324 - entered into force. 01.01.2009]

9) upon preparation of an invoice on the basis of subsection (5) of this section, the notation "preparation of an invoice for oneself".

[RT I, 27.03.2012, 7 - entry into force. 01.01.2013]

1

(8) The references specified in clauses (8) 1), 3) –5) and 8) of this section may be replaced by another clear and unambiguous indication.

[RT I, 27.03.2012, 7 - entry into force. 01.01.2013]

(9) A simplified invoice may be issued if the amount on the invoice does not exceed 160 euros without VAT, in the following cases:

1) upon provision of a passenger transport service;

[RT I 2010, 22, 108 - entered into force. 01.01.2011]

2) in the case of a printable invoice of a parking machine, automatic filling station payment terminal and other similar devices.

[RT I 2008, 58, 324 - entered into force. 01.01.2009]

(10) In the cases provided for in subsection (9) of this section, at least the following information shall be indicated on the invoice:

1) the date of issue of the invoice;

2) the name of the taxable person, the registration number as a taxable person;

3) the name or description of the goods or services;

4) the taxable amount;

5) the amount of VAT payable.

(11) A taxable person to whom an invoice conforming to the requirements listed in subsection (10) of this section is issued is required to indicate his or her name and registration number as a taxable person on the invoice.

§ 38. Payment of VAT and receipt of VAT

(1) A taxable person or a limited taxable person shall pay the amount of VAT due by the date of submission of the VAT return. In accordance with the same procedure, he or she must pay the amount of VAT which he or she has indicated on the invoice or other sales document in violation of the provisions of law.

(2) Upon importation of goods, VAT shall be paid pursuant to the procedure provided for in customs legislation. Upon importation of goods in the case specified in subsection 6 (4) of this Act, a person shall submit information concerning the importation of goods on the form of a customs declaration and pay VAT pursuant to the procedure provided for in customs legislation.

[RT I, 16.06.2017, 1 - entry into force. 01.07.2017]

1

(2) A taxable person may declare the VAT calculated on the import of goods in a VAT declaration by notifying the tax authority in writing in advance if the tax authority has confirmed in

3

accordance with subsection 2 of this section that the taxable person meets the following conditions:

1) he or she has been registered as a taxable person.

2) [repealed - RT I, 29.11.2018, 2 - entered into force. 01.01.2019] 3) [repealed - RT I, 29.11.2018, 2 - entered into force. 01.01.2019] 4) he or she has not submitted tax returns which have not been submitted by the previous 12 months; 5)

he has not had a tax debt during the previous 12 months.

[RT I, 29.04.2016, 6 - entry into force. 01.07.2016]

2

(2) Upon importation of fixed assets, a taxable person need not comply with the condition specified in clause (2¹)¹ of this section . If the taxable person does not satisfy that condition, he must lodge a security with the tax authorities at the latter's request. The tax authority shall notify the taxable person in writing of the demand for security within five working days as of the receipt of

1

the written notice pursuant to subsection (2) of this section .

[RT I, 29.11.2018, 2 - entry into force. 01.01.2019]

3

(2) The tax authority shall verify the compliance of a taxable person with the conditions specified in subsection (2¹) of this section , taking into account the specification provided for in

2

7

subsections 2 and 2 , and confirm compliance with the conditions or notify non-compliance with the conditions within 30 days after receipt of written notice pursuant to subsection 2¹ .

[RT I, 29.11.2018, 2 - entry into force. 01.02.2019]

4

(2) The tax authority shall verify the continued compliance of a taxable person with the conditions specified in subsection (2¹) of this section on a monthly basis, taking into account the

2

7

3.

specification provided for in subsections 2 and 2 , as of confirmation of compliance with the conditions provided for in subsection 2 the right to declare VAT on the importation of goods in the VAT return until the end of the following calendar month. The tax authority has the right to suspend the right to declare the VAT calculated on the import of goods in the VAT declaration during the tax procedure.

[RT I, 29.11.2018, 2 - entry into force. 01.02.2019]

5

(2) The right to declare VAT on the import of goods in a VAT declaration is revoked on the basis of a written notification of the taxable person or upon deletion of the taxable person from the register as a taxable person.

[RT I, 29.04.2016, 6 - entry into force. 01.07.2016]

6

(2) A tax authority may revoke the right to declare VAT on the import of goods in a VAT declaration by a tax decision or if this right has been suspended for six consecutive months on the basis of

4

subsection (2) of this section .

[RT I, 29.04.2016, 6 - entry into force. 01.07.2016]

7

(2) Upon importation of fuel, a taxable person who is a seller of fuel within the meaning of the Liquid Fuel Act need not comply with the conditions specified in subsection (2¹) of this section if he or she has an obligation to provide security upon importation of fuel.

[RT I, 29.11.2018, 2 - entry into force. 01.02.2019]

(3) A person specified in clause 3 (6) 2) of this Act shall pay VAT by the 20th day of the month following the month of issue of the invoice or other sales document.

(4) A person specified in clause 3 (6) 3) of this Act shall pay VAT to the tax authority pursuant to the procedure established by the minister responsible for the field within ten calendar days as of delivery of the new means of transport acquired from another Member State to Estonia.

[RT I, 10.12.2010, 3 - entry into force. 01.01.2011]

(5) A person specified in clause 3 (6) 4) of this Act shall pay VAT in accordance with the procedure for payment of excise duty provided for in the Alcohol, Tobacco, Fuel and Electricity Excise Duty Act.

[RT I 2008, 58, 324 - entered into force. 01.01.2009]

1

(5) A person specified in clauses 3 (6) 5) and 6) of this Act who is not a taxable person shall submit information concerning goods in the form of a customs declaration and pay VAT in accordance with the procedure provided for in customs legislation, taking into account necessary specifications.

[RT I, 16.06.2017, 1 - entry into force. 01.07.2017]

(6) VAT is received in the state budget.

(7) The procedure for payment of VAT on the intra-Community acquisition of a new means of transport by a person not registered as a taxable person or a limited taxable person shall be established by a regulation of the minister responsible for the field .

Chapter 5 SPECIAL PROVISIONS ON TAXATION

§ 39. Tax incentives applicable to foreign missions, diplomats, Union institutions and foreign armed forces

[RT I, 18.02.2014, 2 - entry into force. 01.03.2014]

(1) VAT is not levied on the import of goods to a foreign diplomatic mission and consular post, special mission, representation or headquarters of an international organization recognized by the Ministry of Foreign Affairs, Union institution, foreign diplomatic representative and consular officer accredited to Estonia (except honorary consul), special mission and international organization to the administrative staff of the consular post and the special mission. Upon acquisition of goods, except foodstuffs, and receipt of services in Estonia, VAT paid to the mission, agency, special mission, headquarters and natural person specified in the first sentence of this subsection shall be refunded on the basis of an invoice complying with the requirements provided for in § 37 of this Act. if the total value of the goods and services including VAT is at least 64 euros according to the invoice. In the case of utility payments, communication services and fuel within the meaning of the Liquid Fuel Act, VAT is refunded even for a smaller amount.

[RT I, 29.04.2016, 6 - entry into force. 01.01.2017]

(2) VAT shall not be levied on the import of goods to the international military headquarters if the tax relief is prescribed in an international agreement ratified by the Riigikogu, and on the import of necessary goods to NATO forces participating in joint defense activities, except Estonian armed forces and accompanying civilian personnel. A member of a foreign armed forces and civilian staff and his dependents, a member of the staff of a foreign armed forces partner, a member of the International Military Headquarters and his dependents, and a member of the staff of a headquarters contractor and his dependents, return upon receipt of goods or services from Estonia, if the tax benefit is prescribed in an international agreement ratified by the Riigikogu. Members of the International Military Headquarters and their dependents shall be subject to the minimum total cost provided for in subsection (1) of this section upon refund of VAT paid in Estonia upon receipt of goods or services.

[RT I, 27.06.2017, 1 - entry into force. 01.07.2017]

(3) An employee of a mission, agency, special mission and institution specified in subsection (1) of this section and the armed forces and civilian personnel specified in subsection (2) and their dependents, employees of the armed forces contract partner and the procedure and conditions for exemption from VAT of goods imported for the needs of an educational institution and the procedure and conditions for refund of VAT shall be established by a regulation of the minister responsible for the field .

[RT I, 27.06.2017, 1 - entry into force. 01.07.2017]

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(3) The form of an application submitted for the refund of VAT paid on goods acquired in Estonia shall be established by a regulation of the minister responsible for the field .

[RT I, 01.06.2013, 1 - entry into force. 01.07.2013]

(4) Exceptions to the provisions of subsection (1) of this section may be made on the basis of reciprocity on the proposal of the Minister of Foreign Affairs by a regulation of the Government of the Republic .

(5) The right of a mission, agency, special mission, institution and natural person specified in subsection (1) of this section and members of the international military headquarters specified in subsection (2) and their dependents to apply for VAT exemption or refund shall be approved by the Minister of Foreign Affairs or his or her authorized official.

[RT I, 01.06.2013, 1 - entry into force. 01.07.2013]

(6) The right of the armed forces specified in subsection (2) of this section and the accompanying civilian personnel and their members and their dependents, employees of the armed forces contract partner, headquarters, employees of the headquarters contract partner and their dependents and educational institutions to apply for VAT exemption or VAT refund authorized official.

[RT I, 27.06.2017, 1 - entry into force. 01.07.2017]

§ 40. Special procedure for taxation of travel services with VAT

(1) Travel Service tax special tax regime (hereinafter in this section, *special arrangements*) shall apply where the taxable person in his own name to the passenger, including a legal person or agency, directly related to travel service (the *travel service*), and uses a travel service engaged in business in Estonia or a foreign person acquired the goods or service received.

[RT I, 10.12.2010, 3 - entry into force. 01.01.2011]

(2) The special procedure need not be applied if a taxable person provides travel services in his or her own name for onward supply to another Estonian or foreign taxable person.

(3) The place of turnover of travel services taxed on the basis of special arrangements is Estonia. The place of turnover of a travel service is not Estonia if the service received from another taxable person or a person engaged in business used in the provision of the travel service is provided by that other person in a third country. If part of the travel service is provided in a third country, Estonia is not considered to be the place of turnover only in respect of the travel service related to the service provided in the third country.

(4) The taxable value of a travel service taxable under a special scheme is the difference between the total amount paid by the recipient of the travel service to the taxable person and the total value added tax of the goods and services acquired directly by the taxable person from other taxable persons or business persons for service.

(5) On the basis of a substantiated written application of a taxable person, the tax authority may grant the taxable person permission to use the average margin of the calendar year preceding the provision of the service in calculating the taxable value of the travel service. The margin is the ratio between the total cost, including VAT, of the goods and services acquired by the taxable person from other taxable persons for the service of the recipient of the travel service and the total amount paid by the recipient to the taxable person for the service. A taxable person who, with the permission of the tax authority, uses the average margin of the previous calendar year to calculate the taxable value of a travel service shall use that margin until the end of the calendar year and adjust the taxable value of the travel service at the end of the calendar year for the whole calendar year,

(6) A taxable person applying special arrangements does not have the right to deduct from the VAT calculated on the basis of subsection (4) or (5) of this section input VAT which he or she has paid to another taxable person directly upon servicing the recipient of travel services or services.

(7) A taxable person shall treat services and goods transferred to a recipient of travel services on the basis of special arrangements as a single travel service.

(8) A taxable person applying special arrangements shall not indicate on the invoice issued for a travel service taxable under the special arrangements the amount of VAT paid upon acquisition of goods or receipt of services or calculated on the basis of taxable value calculated pursuant to subsection (4) or (5) of this section.

(9) A taxable person who supplies travel services taxed under a special scheme and services to which the special scheme does not apply is required to keep separate records of travel services provided under the special scheme and goods acquired or received for those services and other services and goods acquired or received for those services. .

(10) [Repealed - RT I 2005, 68, 528 - entered into force. 01.01.2008]

(11) The procedure for the adjustment of the taxable value of travel services by a taxable person using the average margin shall be established by a regulation of the minister responsible for the field .

[RT I 2005, 68, 528 - entered into force. 01.01.2006]

§ 41. Special procedure for taxation of resale of second-hand goods, original works of art and collectors' items and antiques

(1) A taxable person who acquires second-hand goods, original works of art or collectors' items and antiques and does not use such goods may follow the procedure for calculating the taxable value provided for in subsection (3) of this section if he or she has acquired the goods:

1) Estonia or another Member State from a person who is not a taxable person;

2) a taxable person of Estonia or another Member State who did not add VAT to the price of the goods upon transfer of the goods and who could not deduct the input VAT paid upon acquisition of the goods;

3) From a taxable person of Estonia or another Member State who follows the special VAT treatment provided for in this section when reselling a second-hand work of art, an original work of art and a collection or antique.

(2) Second-hand goods are movables which are usable in the existing form or after repair, except for original works of art, collectibles and antiques, precious metals and precious stones. An original work of art is a good listed in Part A of Annex IX to Council Directive 2006/112 / EC, where the taxable person may not consider the goods listed in points 5 to 7 of Part A of Annex IX to Council Directive 2006/112 / EC to be an original work of art. A collector's item is a philatelic item falling within CN code 9704 00 00 and a zoological, botanical, mineralogical, anatomical, historical,

archaeological, paleontological, ethnographic or numismatic collection or part thereof falling within CN code 9705 00 00. An antique item is more than 100 years old, falling within CN code 9706 00 00.

[RT I 2008, 58, 324- from force. 01.01.2009]

(3) In the case of resale of second-hand goods, original works of art, collectors' items or antiques, the taxable value of turnover is the difference between the sale and purchase price of the goods, reduced by the VAT included therein.

(4) A taxable person who follows the procedure for calculation of taxable value provided for in subsection (3) of this section shall not indicate on the invoice or other sales document the amount of VAT paid upon acquisition of goods or calculated on the basis of taxable value calculated on the basis of subsection (3) of this section.

(5) If a taxable person has notified the tax authority accordingly, he or she may also follow the procedure for calculation of taxable value provided for in subsection (3) of this section upon resale of the following goods:

- 1) an original work of art, collection or antique imported by him or her;
- 2) an original work of art sold to a taxable person by the author or the holder of copyright.

(6) A taxable person who exercises the option provided for in subsection (5) of this section shall follow the procedure for calculating the taxable value provided for in subsection (3) of this section for at least two calendar years as of the exercise of the option provided for in subsection (5) of this section.

(7) In the case of turnover of an original work of art, collection or antique imported by a taxable person, the purchase price is the taxable value calculated pursuant to subsection 13 (1) of this Act, plus VAT calculated on the taxable value.

(8) [Repealed - RT I 2008, 58, 324 - entered into force. 01.01.2009]

(9) Upon taxation of the turnover performed by a taxable person, a taxable person does not have the right to deduct VAT on the basis of the procedure for calculation of taxable value provided for in subsection (3) of this section:

- 1) upon import of an original work of art, collection or antique;
- 2) upon acquisition of an original work of art from an author or copyright holder.

(10) A taxable person is required to keep separate records concerning the acquisition and transfer of transferred goods in accordance with the procedure for calculation of taxable value provided for in subsection (3) of this section. A taxable person shall have documents certifying the acquisition of goods from the person specified in subsection (1) of this section and the conformity of the goods with the conditions specified in subsection (2) of this section.

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§ 41 . Special VAT Procedure for Immovables, Metal Waste, Precious Metals and Metal Products

[RT I, 08.11.2016, 1 - entry into force. 01.01.2017]

(1) If a taxable person transfers goods specified in subsection (2) of this section to another taxable person, the acquirer of the goods shall pay the transferor the selling price of the goods without VAT. The purchaser of the goods calculates the amount of VAT indicated on the invoice issued for the transaction as the amount of VAT payable by him instead of the transferor.

[RT I, 10.12.2010, 3 - entry into force. 01.01.2011]

(2) The special procedure provided for in this section applies to the turnover of the following goods:

- 1) an immovable or a part thereof to the taxable value of which a taxable person is required to notify the tax authority pursuant to subsection 16 (3) of this Act;
- 2) metal waste within the meaning of § 104 of the Waste Act;
- 3) investment gold, the taxable person of which is required to notify the tax authority of the addition of VAT to the taxable value pursuant to subsection 16 (3) of this Act;

[RT I, 06.06.2014, 2 - entry into force. 01.07.2014]

4) precious metal within the meaning of the Precious Metal Products Act, except investment gold, and metallic material containing precious metal, including waste containing precious metal, if they are transferred to a taxable person who does not hold a waste permit;

[RT I, 06.06.2014, 2 - entry into force. 01.07.2014]

5) metal products falling within CN codes 7208 to 7220 (excluding products of 721691, welding wire and welding rods), 7222, 7225, 7226, 7228 (excluding welding rods), 73011000, 730300 to 7306 (excluding ventilation, aspiration, smoke and rainwater pipes), 73081000, 73082000, 73121061, 73121069, 731420 and 73143900 referred to in Commission Implementing Regulation (EU) No 1754/2015 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 285, 30.10.2015, pp. 1-926).

[RT I, 24.04.2018, 2 - entry into force. 01.05.2018]

(3) Upon acquisition of goods specified in subsection (2) of this section, the acquirer of goods shall reflect the taxable transaction and the amount of VAT payable on his or her VAT return during the taxation period of receipt of the invoice for the goods.

[RT I, 10.12.2010, 3 - entry into force. 01.01.2011]

(4) In the case specified in subsection (1) of this section, the purchaser shall deduct input VAT from the calculated VAT in accordance with the provisions of this Act during the same taxation period if he or she calculates the amount of VAT as VAT payable by him or her.

[RT I, 10.12.2010, 3 - entry into force. 01.01.2011]

(5) The transaction specified in subsection (1) of this section shall be indicated separately on the invoice together with the notation "reverse charge". If, by the time of submission of the invoice, the turnover has not taken place in full pursuant to § 11 of this Act, a separate invoice shall be issued for the transaction specified in subsection (1) of this section with the notation "reverse charge".

[RT I, 24.04.2018, 2 - entry into force. 01.05.2018]

§ 42. Special procedure for taxation of sale of second-hand goods, original works of art, collectors' items and antiques sold at public auction

(1) If second-hand goods, original works of art, collectors' items or antiques are sold at a public auction, the taxable value of the auctioneer's turnover is the difference between the sale price of the goods and the price paid to the principal, reduced by the VAT included therein.

(2) The selling price of goods is the amount paid by the buyer to the organizer of the auction on the basis of an invoice or other sales document issued by him or her. The sale price of the goods includes the auction price of the goods and other amounts that the buyer of the goods is obliged to pay to the organizer of the auction in connection with the acquisition of the goods.

(3) The price paid to a principal is the difference between the auction price of the goods and the commission received or to be received from the principal by the organizer of the auction on the basis of a contract.

(4) The organizer of an auction shall not indicate on the invoice or other sales document submitted to the buyer the amount of VAT calculated on the taxable value calculated in accordance with subsection (1) of this section.

(5) The procedure for calculating the taxable value provided for in subsection (1) of this section applies if the organizer of the auction acts on the basis of a commission contract entered into with a person specified in clauses 41 (1) 1) -3) of this Act.

(6) A taxable person acting as an organizer of an auction to whom goods have been delivered on the basis of a contract specified in subsection (5) of this section shall submit a report to the committee stating the auction price of the goods and the result obtained by deducting the commission from the auction price. The report is also considered to be the principal's invoice to the auctioneer.

§ 43. Special procedure for taxation of electronic communications services and electronically supplied services with VAT

[RT I, 18.02.2014, 2 - entry into force. 01.01.2015]

(1) electronic communications services and electronically supplied services (hereinafter in this section, *special arrangements for the service*), the can a taxable person engaged in business outside the country a person (hereinafter in this section, *special arrangements for implementing the party*) to implement the special arrangements for value added tax paid special arrangements (hereinafter in this section, *special arrangements*) provided that:

(1) a non-Community person carrying on business established outside the Community who does not have a permanent establishment in the Community supplies a service covered by the special scheme to a person of a Member State who is not registered for tax purposes or for limited purposes;

[RT I, 29.11.2018, 2- from force. 01.01.2019]

2) a taxable person whose place of business is in Estonia provides a service covered by the special scheme to a person established or resident in another Member State who is not registered as a taxable person or a limited taxable person;

3) a taxable person whose place of business is outside the Community but whose permanent establishment is in Estonia provides a service covered by the special scheme to a person established or resident in another Member State who is not registered as a taxable person or a limited taxable person.

(2) A person applying special arrangements is required to apply the special arrangements to all services covered by the special arrangements which are taxed under the conditions provided for in this section.

(3) A taxable person whose registered office or permanent establishment is in Estonia shall not apply special arrangements in Estonia or in another Member State where his or her permanent establishment is located.

[RT I, 29.11.2018, 2 - entry into force. 01.01.2019]

(4) A taxable person who wishes to apply the special scheme or a person of a third country engaged in business who wishes to register in Estonia on the basis of the special scheme shall submit an application therefor on the website of the tax authority through the electronic portal.

(5) A tax authority shall assign a registration number to a person of a third country engaged in business and notify him or her thereof electronically within five working days as of receipt of the application.

(6) The special procedure shall be applied as of the first day of the quarter following the submission of an application to the tax authority for the application of the special procedure by the taxable person or the registration of a person of a third country engaged in business.

(7) If a person provides a service covered by a special procedure before the date specified in subsection (6) of this section, the special procedure applies from the first day of provision of such service provided that the person submits an application for special procedure no later than the tenth day of the month following the calendar month.

(8) A person applying the special procedure shall notify the tax authority on the website of the tax authority of the termination of the provision of services covered by the special procedure, change of activities so that he or she can no longer apply the special procedure and change of information submitted in the application specified in subsection (4) of this section. The tax authority must be notified of the termination of the special scheme if the person continues to provide the service covered by the special scheme in the Community at least 15 days before the end of the quarter in which he intends to terminate the special scheme.

(9) A tax authority shall terminate the application of a special regime to a taxable person or delete a person from a third country engaged in business from the register if:

- 1) the person has notified that he or she no longer provides services covered by the special regime;
- 2) the person has not provided services taxable on the basis of the special scheme for eight consecutive quarters or the person no longer complies with the conditions for the application of the special scheme;
- 3) the person has repeatedly failed to comply with the requirements established for the implementation of the special procedure;
- 4) the person continues to provide the services covered by the special scheme but has notified the tax authority of the termination of the implementation of the special scheme.

(10) The tax authority shall send the decision to terminate the application of the special procedure to the person applying the special procedure electronically. The decision shall enter into force on the first day of the quarter following the date of dispatch of the decision. If the termination of the special scheme is linked to a change in the seat or permanent establishment of the undertaking, the decision shall take effect on the date of that change.

(11) A person applying the special scheme shall submit a VAT return for the services covered by the special scheme for each quarter through the electronic portal on the website of the tax authority. The VAT return for the services covered by the special scheme shall be submitted by the 20th day of the month following the quarter. The person applying the special procedure is required to pay the amount of VAT due by the date of submission of the VAT return.

(12) The following information shall be submitted in the VAT return for services covered by the special scheme :

- 1) the registration number of the person applying the special scheme as a taxable person;
- 2) the quarter and year for which the declaration is submitted;
- 3) the Member State where the service covered by the special scheme was provided;
- 4) the total taxable value of the services in euros by Member State;
- 5) the tax rate by Member State;
- 6) the amount of VAT payable in euros by Member State;
- 7) the total amount of VAT payable in euros.

(13) Where the services covered by the special scheme have been paid for in a currency other than the euro, the euro exchange rate set by the European Central Bank on the last day of the declaration period shall be used to express in euro the information required in the VAT return for the special scheme services.

(14) If a person applying the special scheme changes the data of the VAT return for the services covered by the special scheme submitted for the previous tax period, he shall submit a new, amended declaration for that tax period. Data from previous periods may be changed within three years from the date of the initial declaration.

(15) A taxable person applying a special scheme may not deduct as input VAT the VAT paid on the acquisition of a good or service in another Member State in respect of a service covered by the special scheme, but may recover it from the tax authorities of that Member State.

(16) A person applying special arrangements is required to keep the following information for ten years as of 31 December of the year in which the transaction takes place:

- 1) the Member State where the service was provided;
- 2) the type of service provided;
- 3) the date of provision of the service;
- 4) the taxable amount and the currency used;
- 5) subsequent increase or decrease of the taxable amount;
- 6) the applicable VAT rate;
- 7) the amount of VAT payable and the currency used;
- 8) the date and amount of receipt of payments received;
- 9) advance payments made before the provision of the service;
- 10) in the case of the issue of an invoice, the information contained in the invoice;
- 11) the name of the customer, if known to the taxable person;
- 12) information used to determine the location or residence of the client.

(17) A person applying special arrangements is required to make the information specified in subsection (16) of this section available electronically at the request of the tax authority or the tax authority of the Member State where the recipient of the service covered by the special scheme is located.

(18) If a person applying the special scheme ceases to benefit from the special scheme but continues to provide the services covered by the special scheme in the Community, the person shall not be allowed to benefit from the special scheme during the two quarters following the entry into force of the decision.

(19) If a tax authority terminates the application of a special scheme for a taxable person or deletes a non-Community person from the register because the person has repeatedly failed to comply with the special scheme, the person shall not be entitled to apply the special scheme during the eight quarters following the entry into force of the decision.

(20) For the purposes of this section, non-compliance with the requirements established for the application of special arrangements is repeated if:

- 1) the tax authority electronically issued reminders to the person applying the special scheme of the obligation to submit VAT declarations for services covered by the special scheme for three immediately preceding quarters; submitted within the time of sending the reminder;
- 2) the tax authority has issued VAT reminders electronically to the person applying the special scheme for the three immediately preceding quarters, but the person has not paid the amount of VAT due for any of the relevant quarters within ten days of sending the reminder, unless the outstanding amount is less than EUR 100 per quarter;
- 3) following a request of the tax authority or the tax authority of the Member State of consumption of the service covered by the special scheme and one month after the reminder sent by the tax authority, the person applying the special scheme has not made the information provided for in subsection (16) of this section available electronically.

(21) A non-Community business person who has opted for the special scheme cannot appoint a tax representative.

[RT I, 18.02.2014, 2 - entry into force. 01.01.2015]

§ 44. Special procedure for cash-based VAT accounting

(1) A taxpayer whose taxable turnover does not exceed the previous calendar year or the beginning of the current calendar year is EUR 200 000, can be applied to the VAT cash accounting regimes (hereinafter in this section, *special arrangements*). A person shall notify the tax authority in writing of the tax period from which he or she will apply the special scheme, either upon submission of his or her application for registration as a taxable person or at the latest during the tax period preceding the application of the special scheme. The taxable person shall keep records of the limit specified in this subsection on a cash basis. When calculating the taxable turnover limit, the transfer of fixed assets and the occasional transfer of immovable property as goods shall not be taken into account.

[RT I, 10.12.2010, 3 - entry into force. 01.01.2011]

(2) A person who wishes to apply special arrangements shall keep the calculation of the limit of the registration obligation specified in subsection 19 (1) of this Act on a cash basis. A transaction exceeding this limit must be subject to VAT on the entire transaction.

[RT I, 10.12.2010, 3 - entry into force. 01.01.2011]

(3) Upon application of the special procedure, the day on which the act specified in clause 11 (1) 2) or 3) of this Act is performed is deemed to be the time of generation of turnover.

[RT I, 10.12.2010, 3 - entry into force. 01.01.2011]

(4) In the case of transfer of goods free of charge by a taxable person applying special arrangements, the time of turnover is the day on which the goods are dispatched or made available to the consignee.

[RT I, 10.12.2010, 3 - entry into force. 01.01.2011]

(5) If, for reasons beyond the control of the taxable person applying the special scheme, the transferred goods or services have not been paid for within two calendar months following dispatch or provision of services, the first day of the third calendar month following dispatch of goods or provision of services.

[RT I, 10.12.2010, 3 - entry into force. 01.01.2011]

(6) If the goods and services provided have not been paid for and the taxable person applying the special scheme is deleted from the register of taxable persons, the turnover shall be deemed to have taken place during the tax period for which the last VAT return is to be submitted.

[RT I, 10.12.2010, 3 - entry into force. 01.01.2011]

(7) Upon application of special arrangements, upon acquisition of goods or receipt of services, the right to deduct input VAT arises after payment for the goods or services. Upon partial payment for the acquisition of goods or receipt of services, the right to deduct input VAT is paid in the part paid for the goods or services.

[RT I, 10.12.2010, 3 - entry into force. 01.01.2011]

(8) In order to waive the application of a special scheme, a taxable person shall notify the tax authority thereof in writing not later than in the tax period preceding the waiver and, in the case provided for in subsection (9) of this section, not later than in the first tax period.

[RT I, 10.12.2010, 3 - entry into force. 01.01.2011]

(9) A taxable person has an obligation to waive the application of special arrangements if the taxable turnover of the taxable person exceeds 200,000 euros as of the beginning of the calendar year. From the first date of the calendar month following the occurrence of such turnover, no special arrangements shall apply. When calculating the taxable turnover limit, the transfer of fixed assets

and the occasional transfer of immovable property as goods shall not be taken into account.

[RT I, 10.12.2010, 3 - entry into force. 01.01.2011]

(10) Upon termination of the application of the special scheme, a taxable person shall calculate VAT on the goods dispatched and services rendered and made available during the period of application of the special scheme and input VAT on the acquired goods and services pursuant to the procedure provided for in this section. The general VAT accounting procedure shall apply to the calculation of the turnover tax incurred before the implementation of the special procedure and the input VAT of the acquired goods and services received.

[RT I, 10.12.2010, 3 - entry into force. 01.01.2011]

(11) The special procedure does not apply to the following transactions and operations:

1) import of goods;

2) intra-Community turnover and intra-Community acquisition of goods;

3) the supply of a service specified in clause 10 (4) 9) of this Act to a taxable person or a limited taxable person of another Member State whose place of turnover is not Estonia;

4) receipt of a service from a foreign person engaged in business whose place of turnover is Estonia;

5) turnover, acquisition of goods and receipt of services if payment for the goods or services is made on the basis of a contract, such as a leasing contract, for a period longer than three calendar months following the dispatch of the goods or provision of the service.

[RT I, 10.12.2010, 3- from force. 01.01.2011]

(12) [Repealed - RT I, 29.05.2014, 1 - entry into force. 01.11.2014]

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§ 44 . Tax warehousing

(1) Tax warehousing is the placing of Union goods listed in Annex V to Council Directive 2006/112 / EC in a place approved by the tax authority for the purpose of applying a VAT credit. A tax warehouse is a place where tax warehousing takes place.

[RT I, 18.02.2014, 2 - entry into force. 01.03.2014]

(2) A tax warehousekeeper shall have a guarantee to ensure the performance of a tax obligation which may arise from tax-stored goods. In cases not regulated by the Taxation Act, the provisions of customs legislation concerning customs debt apply to the submission, acceptance, release, use and calculation of the amount of security.

[RT I, 16.06.2017, 1 - entry into force. 01.07.2017]

(3) A permit of a tax authority is required for the maintenance of a tax warehouse. A person wishing to operate a tax warehouse shall submit a written application containing the information necessary for obtaining a permit to maintain a tax warehouse.

(4) A tax authority shall issue a permit for the maintenance of a tax warehouse if the following conditions are met:

1) the accounting of the applicant enables the tax authority to control the activities of the applicant;

2) the applicant has accurate records of the movement of goods;

3) the applicant has no tax debt;

4) the applicant has submitted true information to the tax authority;

5) the application is economically justified.

(5) A tax authority may refuse to issue a permit for the maintenance of a tax warehouse if the applicant has been punished for a misdemeanor provided for in § 154 or 156 of the Taxation Act or if

he or she has committed a criminal offense provided for in § 389¹ or 389² of the Penal Code, the criminal record of which has not been deleted from the criminal record.

[RT I 2009, 56, 376 - entered into force. 01.01.2010]

(6) A tax warehousekeeper shall keep stock records of tax-stored goods in a form approved by the tax authority. The goods shall be entered in the stock records as soon as the person concerned has brought the goods into the tax warehouse. Inventory accounting must enable the tax authority to identify the goods and reflect the transactions made with the goods and the movement of the goods.

(7) Goods are in tax storage if the goods are entered in stock records. Tax warehousing ends when the goods are removed from the stock records.

(8) Where, as a result of processing, goods are no longer included in the list of goods in Annex V to Council Directive 2006/112 / EC, tax warehousing of those goods must be stopped immediately.

[RT I 2008, 58, 324 - entered into force. 01.01.2009]

(9) Goods in tax storage can be transferred from one tax warehouse to another without interrupting tax storage. The holder of the withholding tax warehouse is responsible for the fulfillment of the tax liability until the goods are registered in another tax warehouse. If the goods are unlawfully removed from the place prescribed for tax storage, the warehousekeeper shall be jointly and severally liable for the performance of the tax obligation provided for in clause 3 (6) 5) of this Act with the person who has removed the goods.

(10) Goods lost from a tax warehouse shall be deemed to have been unlawfully removed from the place intended for tax storage. When comparing the measurement result of bulk liquid and bulk material with the data concerning the goods, the tax authority may take into account the measurement uncertainty of the measurement process. In the case of a shortage of goods exceeding the measurement uncertainty, the warehousekeeper must prove to the tax authority that the shortfall has occurred due to an unforeseen situation, a natural process or the peculiarities of the goods.

(11) A tax authority may suspend the validity of a tax warehousing permit for up to two calendar months and set a term for elimination of circumstances which are the basis for suspension, compliance with tax authority requirements or removal of goods from tax warehouse if:

- 1 2 of
- 1) the warehousekeeper is punished 154 or 156 for a misdemeanor or if he or she has committed a criminal offense provided for in § 389 or 389 the Penal Code;
 [RT I 2009, 56, 376 - entered into force. 01.01.2010]
- 2) the warehousekeeper has a tax debt;
- 3) false information has been submitted upon application for a permit;
- 4) the activities of the tax warehouse are not in conformity with the requirements for the maintenance of the tax warehouse;
- 5) the requirements for the tax warehouse security have not been met.

(12) A permit to maintain a tax warehouse shall be revoked on the basis of a written application of the warehousekeeper or on the initiative of the tax authority. The tax authority may revoke a permit if:

- 1) the validity of the permit was suspended before the revocation for the reason specified in clause (11) 1) of this section;
- 2) the warehousekeeper has not eliminated the circumstances which were the basis for the suspension of the validity of the permit within the prescribed term.

(13) The requirements for a tax warehouse, the procedure for the issue, suspension and revocation of a tax warehouse permit, storage and transport of goods in tax storage shall be established by a regulation of the minister responsible for the field .

[RT I 2005, 68, 528 - entered into force. 01.01.2006]

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§ 44 . Guarantees

(1) A tax authority has the right to demand a guarantee from an alcohol handler, a tobacco product handler and a fuel handler in order to ensure the performance of a tax obligation which may arise pursuant to the procedure established by the Taxation Act.

[RT I 2009, 56, 376 - entered into force. 01.01.2010]

(2) A seller of liquid fuel shall submit a guarantee to the tax authority pursuant to the procedure established in the Liquid Fuel Act.

[RT I, 15.03.2011, 11 - entry into force. 01.04.2011]

Chapter 6 FINAL PROVISIONS

§ 45. Taxation of turnover on basis of contract entered into before entry into force of law

(1) This Act also applies to the taxation of turnover on the basis of a contract entered into before its entry into force if the turnover has arisen during the period of validity of this Act.

(2) Turnover is deemed to have arisen during the period arising from the VAT Act in force until the entry into force of this Act in the following cases:

1) turnover arising before the entry into force of this Act

2) upon turnover, upon entry into force of this Act or later in accordance with the VAT Act in force until the entry into force of this Act, but arising from this Act before the entry into force of this Act.

In both cases, the taxable person shall perform the obligations related to VAT in accordance with the VAT Act, which was in force until the entry into force of this Act.

§ 46. Implementation of law

(1) As of the entry into force of this Act, a person who is registered as a taxable person on the basis of the VAT Act in force until the entry into force of this Act and is not deleted from the register is deemed to be a taxable person. From the entry into force of this Act, taxable persons who are registered as a single taxable person on the basis of the VAT Act in force until the entry into force of this Act and whose decision to register as a single taxable person has not been revoked shall be deemed to be one taxable person.

(2) A person specified in subsection (1) of this section is required to submit a VAT return and pay VAT for the taxation period preceding the entry into force of this Act pursuant to the procedure prescribed in the VAT Act in force before the entry into force of this Act.

(3) [Repealed - RT I, 24.04.2018, 2 - entered into force. 01.10.2018]

(4) A taxable person who, before 1 January 2004, has notified the tax authority in writing of his or her wish to tax the turnover of his or her dwelling or the turnover of the dwelling rental service and the land tax and building insurance costs required by the lessor of the dwelling may continue to tax such turnover until 1 May 2014.

(5) The period of conversion of input VAT (§ 32) into an immovable which a taxable person has used in his or her business for less than five calendar years extends to ten calendar years as of the use of the immovable in his or her business. The number of calendar years from the time the immovable is used in its business until the entry into force of the Act is multiplied by two when calculating the conversion period.

(6) The right to apply the VAT exemption and zero VAT rate granted by a tax authority on the basis of § 31 of the VAT Act in force until the entry into force of this Act also applies if the transaction or act concerning the decision of the tax authority is performed after the entry into force of this Act. VAT paid on goods or services until the entry into force of this Act shall be refunded under the conditions and pursuant to the procedure established on the basis of § 31 of the VAT Act in force until the entry into force of this Act.

(7) The provisions of the VAT Act in force until the entry into force of this Act apply to the transfer of goods on the basis of a financial lease agreement entered into before the entry into force of this Act provided that the goods have been placed in the possession of the contractual user before entry into force of this Act.

(8) [Repealed - RT I, 11.07.2014, 3 - entered into force. 01.12.2014]

(9) [Repealed - RT I, 10.12.2010, 3 - entry into force. 01.01.2011]

(10) Community goods delivered to Estonia or goods in free circulation in the Czech Republic, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia or the Slovak Republic (hereinafter *acceding countries*) or terminated in an acceding country before the entry into force of this Act, the provisions of the VAT Act in force until the entry into force of this Act shall apply until the payment of VAT on the import of goods.

(11) A person who does not have the right to deduct input VAT and who cannot claim a refund of VAT on the basis of subsection 35 (1) of this Act shall be refunded VAT paid on importation of goods under a temporary admission procedure with full relief from import duties if he proves that the goods previous exports from a Member State of the Community or an acceding country have not resulted in the application of a zero rate, exemption from VAT or refund of VAT.

(12) If goods which are under the outward processing customs procedure in the Community or an acceding country upon entry into force of this Act are delivered to Estonia under customs supervision, the provisions of the VAT Act in force until the entry into force of this Act apply to the import of VAT.

(13) If Estonian goods which were delivered to a Member State of the Community or an acceding country before the entry into force of this Act for the purpose of applying the temporary importation procedure with total relief from import duties are delivered to Estonia under customs supervision, the provisions of the VAT Act in force until the entry into force of this Act shall apply.
[RT I 2005, 68, 528 - entered into force. 01.01.2006]

(14) If goods which were under the customs procedure for processing under customs control in Estonia on 1 January 2009 are placed under the customs procedure for release for free circulation, the provisions of this Act in force on 31 December 2008 apply to the import of such goods.
[RT I 2008, 58, 324 - entered into force. 01.01.2009]

(15) Decisions to register as a single taxable person taken before 31 December 2009 will be repealed with effect from 1 January 2010.
[RT I 2008, 58, 324 - entered into force. 01.01.2009]

(16) Until 31 December 2011, a transfer of goods to a natural person of a third country for transport to a third country in his accompanying luggage shall be deemed to be an export if the sales price, including VAT, to the person at the same point of sale the conditions provided for in clauses 5 (2) 1), 3) and 4) of the Act.
[RT I 2010, 22, 108 - entered into force. 01.01.2011]

(17) By way of derogation from clause 35 (1) 5) of this Act, a taxable person of another Member State has the right to submit a refund of VAT paid in Estonia on importation or acquisition of goods or services in Estonia by 31 March 2011 at the latest.
[RT I, 10.12.2010, 3 - entry into force. 01.01.2011, shall apply retroactively from 1 October 2010 in accordance with § 50 (6)]

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(17) On the basis of a motivated application of a taxable person, a tax authority may grant permission not to submit an annex or part thereof to a VAT return until 20 June 2015. A permit shall be

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granted if, upon the entry into force of the obligation provided for in subsection 27 (1) of this Act on 1 November 2014, the administrative burden of a taxable person for the performance of information technology developments would increase unreasonably. The application must be submitted to the tax authority by 31 August 2014. The tax authority shall make a decision regarding the issue of the permit within 30 calendar days as of the receipt of the application.
[RT I, 29.05.2014, 1 - entry into force. 01.07.2014]

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(17) The procedure for extension of the term for fulfillment of a claim for refund valid until 31 July 2014 applies to the extension of the term for performance of a claim for refund submitted until 31 July 2014.

[RT I, 11.07.2014, 4 - entry into force. 01.08.2014]

(18) As of 1 October 2014, a taxable person or a business person from a third country who wishes to apply the special VAT regime for electronic communications services and electronically supplied services from 1 January 2014 may submit an application on the tax authority's website via the electronic portal.

[RT I, 18.02.2014, 2 - entry into force. 01.10.2014]

(19) A tax authority shall assign a registration number to a person of a third country engaged in business and notify him or her thereof electronically within five working days as of receipt of the application specified in subsection (18) of this section.

[RT I, 18.02.2014, 2 - entry into force. 01.10.2014]

(20) The annex to the VAT return specified in subsection 27 (1) of this Act shall be submitted for the first time by 20 December 2014.

[RT I, 29.05.2014, 1 - entry into force. 01.11.2014]

(21) Until 20 January 2016, a taxable person has the right to reflect in the annex to the VAT return the amounts of invoices aggregated by transaction partners pursuant to the procedure established by a regulation of the minister responsible for the field.

[RT I, 29.05.2014, 1 - entry into force. 01.11.2014]

(22) The regulation concerning the taxation of vouchers provided for in § 2 (13), § 4 (1¹), § 11 (2¹) and § 12 (1¹) of this Act applies only to vouchers issued as of 1 January 2019.

[RT I, 29.11.2018, 2 - entry into force. 01.01.2019]

§ 47. - § 49. [Omitted from this text.]

§ 50. Entry into force of Act

(1) This Act enters into force upon accession to the European Union.

(2) § 48 of this Act enters into force on 1 January 2004.

(3) [Repealed - RT I 2007, 17, 83 - entered into force. 01.03.2007]

(4) [Repealed - RT I 2007, 17, 83 - entered into force. 01.03.2007]

(5) Subsection 40 (10) of this Act is valid until 31 December 2007.

[RT I 2005, 68, 528 - entered into force. 01.01.2006]

(6) Subsection 46 (17) of this Act applies retroactively from 1 October 2010.

[RT I, 10.12.2010, 3 - entry into force. 01.01.2011]

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Thirteenth Council Directive 86/560 / EEC on the harmonization of the laws of the Member States relating to turnover taxes - Refund of VAT to non-established taxable persons within the Community (OJ L 326, 21.11.1986, pp. 40-41);

Council Directive 2006/79 / EC on the exemption from taxes of imports of small consignments of goods of a non-commercial character from third countries (OJ L 286, 17.10.2006, pp. 15-18);

Council Directive 2006/112 / EC on the common system of value added tax (OJ L 347, 11.12.2006, p. 1-118), as last amended by Directive (EU) 2018/1910 (OJ L 311, 7.12.2018, p. 3-7) ;

Council Directive 2007/74 / EC on the exemption from VAT and excise duty of goods imported by travelers coming from third countries (OJ L 346, 29.12.2007, pp. 6-12);

Council Directive 2008/9 / EC laying down detailed rules for the refund of VAT pursuant to Directive 2006/112 / EC to taxable persons not established in the Member State of refund but established in another Member State (OJ L 44, 20.2.2008, p. 23-28), as amended by Directive 2010 / 66 / EU (OJ L 275, 20.10.2010, p. 1-2);

Council Directive 2009/132 / EC defining the scope of Article 143 (b) and (c) of Directive 2006/112 / EC as regards the exemption from VAT of certain goods on their final importation (OJ L 292, 10.11.2009, p. 5-30).

[RT I, 19.12.2019, 2 - entry into force. 01.01.2020]