



Estonia

VAT rate

The standard VAT rate in Estonia in 2023 is 20% (from 1/07/2009).

The rate of 9% is applied to goods intended for medical purposes, some books, and educational literature.

Threshold

A total threshold of €10,000 has been introduced since the first of July for the gross supply of remote sale of goods within the Community (to all Member States together) and digital services provided to end-users of other EU states.

Deductible VAT

For some completed transactions, you can refund the VAT paid:

- Transactions for the delivery of goods or services carried out within the country;
- Purchase of goods and transactions within the EU, considered as such;
- Import (commodity) operations.

Registration procedure

For registration you need to submit the following documents to the tax service:

- An application;
- An identity document;
- A document certifying your authority.

The Estonian Tax and Customs Board may request additional documents.

Tax representative

If the business is based outside the EU, then a tax representative must be appointed to register as a VAT taxpayer.

VAT returns filing and VAT payment date

The tax period is a calendar month, and the tax return together with the appendix is submitted to the tax authority before the 20th day of the month following the tax period, on paper or in electronic form. The deadline for paying VAT coincides with the deadline for filing a tax return.

Penalty

The taxpayer is obliged to calculate and pay the tax within the specified period, otherwise, from the day following the delay, the tax authority will charge interest (interest rate of 0.06% per day).



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