

PROCEDURE FOR COMPLETION OF REPORT ON THE AMENDMENT OF INTRA-COMMUNITY SUPPLY

If a taxable person amends information submitted in a report on intra-Community supply concerning previous taxable period(s), the person is required to submit a report on the amendment of intra-Community supply Form VDP for corresponding period(s). Information declared in reports on intra-Community supply of different periods can be corrected in one report on the amendment.

The information about the VAT payer shall be given in the header, incl the registry code of the undertaking (in the event of a sole proprietor, in the absence of a registry code the personal identification code is given).

In a report on the amendment of intra-Community supply a taxable person can amend declared period, country code, value added tax identification number of the purchaser or the acquirer of call-of stock, taxable value of the goods and services and triangular transaction value.

Report on the amendment of intra-Community supply presents the replacement of the acquirer of call-off stock with another acquirer and return to Estonia of call-off stock, transported to another Member State.

If the invoice concerning goods or services is cancelled or a credit invoice is submitted, the corresponding amendments concerning the taxable period during which the (credit) invoice was submitted shall be indicated in the report on intra-Community supply Form VD (subsection 28 (3) of the VAT Act). Initially declared period shall not be amended in the report on the amendment of intra-Community supply in the case when the invoice is cancelled or a credit invoice is submitted.

Incorrectly declared information shall be corrected in the report on the amendment of intra-Community supply Form VDP. If any row in the originally submitted report was filled in faultily, the whole that incorrect row shall be declared again in report on the amendment in row „initially declared“ and new correct information concerning all columns shall be declared in row „corrected“.

If a taxable person corrects incorrectly declared information concerning supply declared until 31.12.2020 and related to the purchaser who is an UK taxable person, or presents supply not declared in due time and related to the purchaser who is an UK taxable person – in such case “GB” shall be indicated as the code of country and the structure and format of the VAT identification number of such taxable person is 999999999 or 999999999999 or 99999.

Column 1 Correction of the period, incorrectly declared in a report on intra-Community supply or in a report on the amendment of intra-Community supply. Format MM/YYYY. Arabic numerals are used to denote calendar months (1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12).

Column 2 The code of the country of location of the purchaser of goods/services or the acquirer of call-of stock is indicated as a country code, according to the ISO standard.

AT – Austria	CZ–Czech Republic	ES – Spain	HU–Hungary	LU – Luxembourg	PL – Poland	SI – Slovenia
BE – Belgium	DE – Germany	FI – Finland	IE – Ireland	LV – Latvia	PT – Portugal	SK – Slovakia
BG – Bulgaria	DK – Denmark	FR – France	IT – Italy	MT – Malta	RO – Romania	XI – Northern Ireland
CY – Cyprus	EL – Greece	HR – Croatia	LT – Lithuania	NL – Netherlands	SE – Sweden	

Column 3 The amendment of the VAT identification number of the purchaser, incorrectly declared in a report on intra-Community supply, and the declaration of the supply, failed to present on time during any previous taxable period. The VAT identification number shall be input without punctuation marks and space characters (country code is indicated in column 1).

The VAT identification number of the purchaser, incorrectly declared or not declared in column 2 of a report on intra-Community supply upon the transfer of the goods which were transported from Estonia to another Member State as call-off stock, shall also be corrected in column 3. Incorrectly declared VAT identification number of the acquirer of call-off stock shall be corrected in column 7.

Structures and formats of VAT identification numbers

Member State	Structure	Member State	Structure
Austria	U999999999	Italy	99999999999
Belgium	0999999999	Lithuania	999999999 or 99999999999
Bulgaria	999999999 or 9999999999	Luxembourg	99999999
Cyprus	99999999L	Latvia	99999999999
Czech Republic	99999999 or 999999999 or 9999999999	Malta	99999999
Germany	99999999	Netherlands	999999999B99
Denmark	99999999	Poland	9999999999
Greece	99999999	Portugal	99999999
Spain	X9999999X	Romania	99999999
Finland	99999999	Sweden	99999999999
France	XX99999999	Slovenia	99999999
Croatia	9999999999	Slovakia	9999999999
Hungary	99999999	Northern Ireland	99999999 or 99999999999 or 99999
Ireland	9S99999L		

Notes: 9: number; X: letter or number; S: letter or number; L: letter; U: Austrian No starts with the letter “U”.

The Estonian Tax and Customs Board recommends to check the VAT identification number of the purchaser or the acquirer of call-off stock on the database of the European Commission: https://ec.europa.eu/taxation_customs/vies/ before the invoicing.

Columns 4–6 In these columns a taxable person shall correct taxable value of goods/services or triangular transaction value which was initially declared incorrectly, and shall declare supply which was failed to present on time. If the supply was presented in wrong column of the report (for example, the transaction was a regular

intra-Community supply but was declared as a triangular transaction), upon the amendment the correct transaction value shall be presented in right column. The amounts are given in full euros.

Column 7 A taxable person shall declare the VAT identification number of the acquirer of call-off stock, if the VAT identification number of the purchaser of the goods which were transported from Estonia to another Member State as call-off stock was declared in column 6 of the report on intra-Community supply Form VD incorrectly or if the acquirer of call-off stock changes. Upon return of call-off stock to Estonia, a taxable person shall declare in column 7 the VAT identification number of the acquirer of call-off stock which was initially declared in column 6 of the report on intra-Community supply.

In column 7 a taxable person also presents the transport of call-off stock from Estonia to another Member State which was failed to present on time in the report on intra-Community supply Form VD. In such case row “corrected” shall be filled in.

Column 8 In column 8, code of the act declared in column 7 shall be indicated:

1 – transport of the goods to another Member State which was failed to present on time in the report on intra-Community supply Form VD;

2 – return of the goods to Estonia;

3 – the replacement of the acquirer of call-off stock with another acquirer;

4 – correction or deletion of incorrectly declared data. Code 4 shall be indicated, if the initially declared information shall be corrected or the transaction actually did not take place and the information about the transaction shall be deleted. For example, initially was declared transport of call-off stock to another Member State but actually a regular intra-Community supply took place. In such case, the transport of call-off stock to another Member State shall be presented in row “corrected” with code 4.

Column 9 In column 9, in row “corrected”, shall be indicated as “yes/no” answer, whether call-off stock declared in column 7 which is not transferred in another Member State was returned to Estonia (code of the act 2) in full or not, or if the acquirer of call-off stock changed (code of the act 3), whether it concerns the total amount of goods, initially transported to another Member State to the initial acquirer, or not. If a taxable person declares in column 7 the transport of the goods to another Member State which was failed to present on time in the report on intra-Community supply Form VD (code of the act 1), or corrects in column 7 the initially declared data or the transaction actually did not take place and the taxable person deletes the data about that transaction (code of the act 4) – in that case column 9 shall not be filled in, except column 9 shall be corrected.

Additional rows If there are more entries to be declared than rows in the report, then a continuation sheet shall be used.