

PROCEDURE FOR COMPLETION OF REPORT ON INTRA-COMMUNITY SUPPLY

According to § 28 of the Value-Added Tax Act (hereinafter the VAT Act), a taxable person shall submit a report on intra-Community supply, if:

- 1) it has effected intra-Community supply of goods during a taxable period, it has transferred goods as a reseller in a triangular transaction during a taxable period or it has transported from Estonia to another Member State call-off stock, including in the case when the acquirer of call-off stock changes or call-off stock has been returned to Estonia;
- 2) it has provided to a taxable person or taxable person with limited liability of another Member State a service specified in clause 10 (4) 9) of the VAT Act, the place of supply of which is not Estonia and which is subject to taxation except the taxation with 0 per cent taxation rate, in the Member State of the recipient of the service.

The report shall be submitted by the twentieth day of the month following each calendar month.

If there is no abovementioned supply of goods or services or call-off stock has not transported to another Member State, then the report will not be submitted.

In the report the amounts are given in full euros.

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).

The information about the intra-Community supply of goods is in § 7 of the VAT Act. In general, the intra-Community supply is in question, if goods are transferred to a taxable person or taxable person with limited liability of another Member State together with the transport of the goods from Estonia to the other Member State.

Place of supply of services is specified in § 10 of the VAT Act. The services, provided to a taxable person or taxable person with limited liability registered in another Member State and specified in clause 10 (4) 9) of the VAT Act, subject to taxation except the taxation with 0 per cent taxation rate in the Member State of the recipient of the service, shall be stated in the report.

According to subsection 2 (8) of the VAT Act, a triangular transaction means a transaction for the transfer of goods, which involves taxable persons from three different Member States and meets all of the following criteria:

- 1) a taxable person established in Member State A (the transferor in the triangular transaction) transfers a good to a taxable person established in Member State B (the reseller in the triangular transaction) which then in turn transfers it on to a taxable person established in Member State C (the acquirer in the triangular transaction);
- 2) the goods in question are transported directly from Member State A to Member State C to the acquirer in the triangular transaction;
- 3) the reseller in the triangular transaction is not registered in Member State C as a taxable person or a taxable person with limited liability.

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), reducing the taxable value of the corresponding transaction. If the transaction value is negative, it shall be indicated with the minus sign in the report. In other cases the data shall be amended in the report on the amendment of intra-Community supply (Form VDP).

According to subsection 2 (3¹) of the VAT Act, call-off stock is goods transported to another Member State, taking account of all of the following conditions:

- 1) the goods are transported by the taxable person to another Member State for the purpose of transferring the goods there to a person who is registered in that other Member State within 12 months as of their arrival, in accordance with an agreement concluded between taxable persons;
- 2) the person to whom the goods are transported for transfer is registered as a taxable person in the Member State where the goods are transported and that person and the number of registration as a taxable person issued thereto in that Member State are known to the taxable person transporting the goods;
- 3) the taxable person who is transporting the goods to another Member State does not have a seat or permanent establishment in the other Member State to which the goods are supplied;
- 4) the taxable person keeps records of goods transported to another Member State pursuant to the procedure established on the basis of subsection 36 (5) of the VAT Act;
- 5) the taxable person presents the details of the acquirer of goods transported to another Member State in the report on intra-Community supply.

Period of declaration (calendar month/year) in format MM/YYYY. Arabic numerals are used to denote calendar months (1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12).

Column 1 The code of the country of location of the purchaser of goods/services or the acquirer of call-off 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 2 Value added tax identification number of the purchaser – the supplies are indicated by purchasers in the report. Both the sale of goods and services are declared in total in one row by purchasers, i.e not a single VAT identification number shall recur in the column. The VAT identification number shall be input without punctuation marks and space characters (country code is indicated in column 1). Column 2 shall be filled in also upon the transfer of goods, transported from Estonia to another Member State as call-off stock, which is intra-Community supply (clause 7 (1) 4) of the VAT Act). Upon the transport of call-off stock from Estonia to another Member State, column 6 shall state the VAT identification number of the acquirer of call-off stock and column 2 shall not be filled in.

Structures and formats of VAT identification numbers

Member State	Structure	Member State	Structure
Austria	U99999999	Ireland	9S99999L
Belgium	0999999999	Italy	999999999999
Bulgaria	999999999 or 9999999999	Lithuania	999999999 or 999999999999
Cyprus	99999999L	Luxembourg	99999999
Czech Republic	99999999 or 999999999 or 9999999999	Latvia	99999999999

Germany	999999999	Malta	99999999
Denmark	99999999	Netherlands	999999999B99
Greece	999999999	Poland	9999999999
Spain	X9999999X	Romania	999999999
Finland	99999999	Sweden	999999999999
France	XX999999999	Slovenia	99999999
Croatia	99999999999	Slovakia	9999999999
Hungary	99999999	Northern Ireland	999999999 or 999999999999 or 99999
Portugal	999999999		

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.

Column 3 The data are declared by purchasers in total, separated for goods and services and indicated in one row. Box 3.1.1 ”intra-Community supply of goods” of the value added tax return (Form KMD) of the corresponding calendar month equals, in general, to the total amount in column 3 ”the taxable value of the goods” of Form VD. The difference may occur in selling goods to persons not registered as VAT payers in special cases arising from the VAT Act (for example, sale of new means of transport) and in the event of the performance of transactions by a customs agency acting as a representative for another person on the reasons specified in subsection 17 (2¹) of the VAT Act, if the intra-Community supply is created. Upon the transport of call-off stock from Estonia to another Member State, column 3 shall not be filled in.

Column 4 The transferor in the triangular transaction shall declare the intra-Community supply in box 3.1.1. of Form KMD and in column 3 of Form VD. The reseller in the triangular transaction shall declare the triangular transaction in column 4 of Form VD. Resale in the triangular transaction is not an intra-Community supply and the transaction is not declared in Form KMD.

Column 5 The service mentioned in clause 10 (4) 9) of the VAT Act which was provided to a taxable person or a taxable person with limited liability registered in another Member State and which is subject to taxation in the Member State of the recipient of the service, shall be declared. The taxable value of services in column 5 equals, in general, to the difference between boxes 3.1 and 3.1.1 of Form KMD. The service which was provided to a person of Northern Ireland shall not be declared in report on intra-Community supply.

Column 6 Upon the transport of call-off stock from Estonia to another Member State, the VAT identification number of the acquirer of call-off stock shall be declared. If the acquirer of call-off stock changes or call-off stock has been returned to Estonia, such transactions shall be declared in columns 7–9 of the report on the amendment of intra-Community supply Form VDP. The transfer of goods, transported from Estonia to another Member State as call-off stock (intra-Community supply) shall be declared in columns 2 and 3.

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