

Ajatamise taotlus juriidilisele isikule/ Payment by instalments application for a legal entity

Ettevõtte nimi/ Name of the company	
Registrikood/ Registry code	
Aadress/ Address	
Telefon/ Phone	
E-posti aadress/ E-mail address	
Soovitud ajatamise periood - kuude arv/ Number of instalments (months)	
Igakoise osamakse suurus/ monthly payment amount	
Soovitud igakuise tasumise kuupäev/ date for monthly payment	
Soovin graafikusse kaasata tuleviku tähtpäevaga maksukohustused (jah/ei)/ include claims that aren't due yet, in the payment plan (Y/N)	
Taotluse esitaja esindaja ees- ja perekonnanimi/ First name and surname of the representative of the company	Kui olete ettevõtte volitatud esindaja, lisage palun taotlusele ka esindusõigust tõendava dokumendi koopia/ in case of authorized representation, a copy of the authorization certifying the right of representation is to be added to the application

Selgitage, kuidas ja milliste tuluallikate abil saate maksukohustused soovitud graafiku jooksul tasuda/ Please explain, how you will ensure the payment of the instalments and current liabilities

Tulud ja kulud/ Revenues and expenses	
Tulud/ Revenues	Kuu keskmised prognoositavad tulud/ Average monthly estimated income
Käive äritegevusest/ Supply from business	

Käive investeerimisest (sh tulu põhivara müügist, antud laenude tagasimaksed, saadavad intressid)/ Supply from investment (incl income from disposal of capital assets, repayment of loans given, interest income)	
Käive finantseerimistegevusest (sh saadavad laenud, antud laenude tagasimaksed)/ Supply from financing activities (incl loans received, repayments of loans given)	
Muud tulud/ Other income: 1)	
2)	
3)	
Tulud kokku/ Total revenues	
Kulud/ Expenses	Kuu keskmised prognoositavad kulud/ Average monthly estimated expenditure
Tegevuskulud (sh kaupade ja tooraine soetamine, tehnika rent ja hooldus)/ Operating costs (incl acquisition of goods and raw materials, rent and maintenance of technical equipment)	
Tööjõukulud (sh sellelt tasutud maksud)/ Labour costs (incl taxes)	
Põhivara kulum ja väärtuse langus/ Capital asset depreciation	
Halduskulud (sh kontori rent, maamaks, kontoritarbed, sidekulud (internet, telefon))/ Administration costs (incl office rent, land tax, office equipment, stationery, communication costs (internet, telephone))	
Investeeringukulud (sh põhivara soetamine, laenu andmine)/ Investment costs (incl acquisition of capital assets, granting a loan)	
Finantseerimiskulud (sh saadud laenu tagasimaksed, kapitalirendi tagasimaksed, järelmaksu maksed, makstavad intressid)/ Financial costs (incl repayment of loans received, repayment of capital leasing, payments of instalments, interest payments)	
Liisingumaksed/ Payment of leasing	
Muud kulud/ Other expenditure: 1)	
2)	
3)	
Kulud kokku/ Total expenses	
Jääk (tulud-kulud)/ Balance (revenues-expenses)	

Conditions of the payment of tax liabilities in instalments

Preface

The present conditions give an overview of the procedure for proceedings of requests submitted by customers to Estonian Tax and Customs Board (hereinafter ETCB) for payment of tax arrears or future liabilities in instalments. Proceedings of a request for payment of tax liabilities in instalments are conducted pursuant to sections 111 – 113, 115 and 117 of the Taxation Act (hereinafter TA) and the Regulation of the Minister of Finance no 60 of 30 April 2002.

Rights and obligations of the User

1. The User has the right to submit a request for payment of tax liabilities in instalments. The user can submit a request for payment of tax liabilities in instalments in the e-Tax Board/e-Customs if no previous requests are pending and the User has tax arrears or future liabilities which may be paid in instalments.

2. If there are reasons why the User is not able to submit a request for payment of tax liabilities in instalments via the e-Tax Board/e-Customs, it is possible to submit a request on paper.
3. A request for payment of tax liabilities in instalments may be submitted for the period of 2 to 24 months. The minimum amount that may be included in the schedule is 50 euros.
4. By submitting the request for payment of tax liabilities in instalments the User confirms that the data in the request are correct.

Rights and obligations of Estonian Tax and Customs Board

1. The request for payment of tax liabilities in instalments submitted by the User (also on paper) will be dealt with under the simplified procedure and the decision with a relevant interest claim will be automatically generated in the data processing system if the following conditions are met:
 - 1.1 the total amount of tax liabilities is up to 20 000 euros;
 - 1.2 the period of instalment schedule is up to 12 months;
 - 1.3 all the obligatory tax returns are submitted;
 - 1.4 there are no valid instalment schedules or court approved compromise schedules;
 - 1.5 the user has neither unpaid fines nor penalty payments imposed by ETCB and there are no overdue public claims (fine, penalty payment, pecuniary punishment, procedure expenses) arisen as the result of judicial proceedings;
 - 1.6 no bankruptcy, liquidation or restructuring proceedings have been initiated against the applicant;
 - 1.7 there is no solidary obligation (i.e. tax arrears to be jointly paid by several persons);
 - 1.8 there are no disputes on any tax liabilities;
 - 1.9 tax arrears have not been handed over to the bailiff for compulsory execution;
 - 1.10 there are no instalment schedules which have been declared invalid within the last six months.
2. Automatic decision will be generated on the basis of the data submitted by the User in the request. Automatic claim for interest will be generated as of the actual state of the confirmation time of the decision for the calculated interest entered in the accounts of the User. Payment of the interest is included in the confirmed schedule of payments; no separate unscheduled payments are required. Both automatically generated documents will be verified with a digistamp (a digital stamp or digistamp is a service that enables legal persons to digitally sign documents. Thereby a confirmation is added to a document proving that the document originates from the legal entity where it was signed (i.e. the digital document is confirmed by a legal entity, not by an authorised natural person) and the document has not been changed between issuing and receipt).
3. In the case of the simplified procedure a 50% discount apply on the interest calculated on the amount of claims included in the payment schedule as of the confirmation time of the schedule.
4. If a submitted request does not meet the requirements listed in point 1, the proceedings of the request are conducted by an official pursuant to the normal procedure provided for in TA. In this case ETCM makes a decision to satisfy or to refuse to satisfy a request for payment of tax liabilities in instalments within 20 days as of receipt of the request.
5. Procedural documents relating to the request for payment of tax arrears in instalments are deemed to be delivered to the client as of the time of making them available in the e-Tax Board. The client receives a notification of the delivery of documents by email or text message. If only a postal address is known to the tax authority, the documents will be sent by post and the delivery of documents is conducted pursuant to the procedure provided for in Chapter 4 of TA.
6. The tax authority has the right to revoke the decision on the payment of tax liabilities in instalments and a reduction in the interest rate if a taxable person does not meet the schedule for the payment of tax liabilities, does not pay taxes which become due during the period of validity of the schedule on time, fails to submit obligatory tax returns in due time, does not perform an obligation provided for in the Law of Property Act to keep a thing encumbered with a pledge in order to guarantee tax arrears or, in the event of a decrease in the value of security, does not submit replacement security accepted by the tax authority. After revocation of the decision on the payment of tax arrears in instalments the tax authority has the right to initiate a compulsory execution of the claims arising from tax arrears pursuant to the procedure provided for in Chapter 13 of TA.

Taotlusele tuleb lisada/ the following documents are to be added to the application:

- 1) bilanss taotluse esitamisele eelneva kuu lõpu seisuga/ balance sheet as from the end of the month preceding the submission of the application

2) kasumiaruanne taotluse esitamisele eelneva kuu lõpu seisuga/ income statement as from the end of the month preceding the submission of the application

Kui eelneva kalendriaasta eest ei ole esitatud äriregistrile majandusaasta aruannet, siis tuleb taotlusele lisada nimetatud dokumendid ka eelneva kalendriaasta lõpu seisuga/ If the preceding annual report has not been submitted to the Business Register, then the documents mentioned in p 1 and 2 also for the previous calendar year.

Allkiri/ Signature

Kuupäev/ Date