

Taxation and declaration of the supply of goods

Abbreviations: VATA – Value Added Tax Act MS – Member State KMD – VAT return VD – VIES declaration (recapitulative statement) EU – European Union

The goods are located at the moment of the transfer:	Place of supply, VAT rate and declaration if the goods are transferred by an Estonian taxable person to:					
	Other Estonian taxable person	Estonian non-taxable person	Taxable person of the other MS	Non-taxable person of the other MS	Third country person engaged in business	Third country person not engaged in business
In Estonia and stay in Estonia	Estonia 20% / 9%	Estonia 20% / 9%	Estonia 20% / 9%	Estonia 20% / 9%	Estonia 20% / 9%	Estonia 20% / 9%
	KMD: Fields 1 / 2, 4	KMD: Fields 1 / 2, 4	KMD: Fields 1 / 2, 4	KMD: Fields 1 / 2, 4	KMD: Fields 1 / 2, 4	KMD: Fields 1 / 2, 4
	VD: –	VD: –	VD: –	VD: –	VD: –	VD: –
In Estonia and are transported by the transferor to other MS	Distance selling, taxable in Estonia until the threshold of the MS of destination is reached 20% / 9%	Distance selling, taxable in Estonia until the threshold of the MS of destination is reached 20% / 9%	Intra-Community supply (§ 7 of VATA) 0% (clause 15 (3) 2) of VATA)	Distance selling, taxable in Estonia until the threshold of the MS of destination is reached 20% / 9%	Distance selling, taxable in Estonia until the threshold of the MS of destination is reached 20% / 9%	Distance selling, taxable in Estonia until the threshold of the MS of destination is reached 20% / 9%
	KMD: Fields 1 / 2, 4	KMD: Fields 1 / 2, 4	KMD: Fields 3, 3.1, 3.1.1	KMD: Fields 1 / 2, 4	KMD: Fields 1 / 2, 4	KMD: Fields 1 / 2, 4
	VD: –	VD: –	VD: +	VD: –	VD: –	VD: –
In Estonia and are transported by the transferor or foreign acquirer of the goods to a third country	Export of goods (§ 5 of VATA) 0% (clause 15 (3) 1) of VATA)	Export of goods (§ 5 of VATA) 0% (clause 15 (3) 1) of VATA)	Export of goods (§ 5 of VATA) 0% (clause 15 (3) 1) of VATA)	Export of goods (§ 5 of VATA) 0% (clause 15 (3) 1) of VATA)	Export of goods (§ 5 of VATA) 0% (clause 15 (3) 1) of VATA)	Export of goods (§ 5 of VATA) 0% (clause 15 (3) 1) of VATA)
	KMD: Fields 3, 3.2	KMD: Fields 3, 3.2	KMD: Fields 3, 3.2	KMD: Fields 3, 3.2	KMD: Fields 3, 3.2	KMD: Fields 3, 3.2 Tax-free sale (to a natural person of third country) Field 3.2.1
	VD: –	VD: –	VD: –	VD: –	VD: –	VD: –

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	Other Estonian taxable person	Estonian non-taxable person	Taxable person of the other MS	Non-taxable person of the other MS	Third country person engaged in business	Third country person not engaged in business
In other MS and stay in that other MS	Supply of other MS, not declared in Estonia	Supply of other MS, not declared in Estonia	Supply of other MS, not declared in Estonia	Supply of other MS, not declared in Estonia	Supply of other MS, not declared in Estonia	Supply of other MS, not declared in Estonia
In other MS and are transported by the transferor to third MS, including Estonia	Intra-Community supply of goods of the other MS, not declared in Estonia <i>The transferor must register for VAT liability in the other MS</i>	Distance selling, taxable and declared in the other MS until the threshold of the MS of destination (including Estonia) is reached	Intra-Community supply of goods of the other MS, not declared in Estonia <i>The transferor must register for VAT liability in the other MS</i>	Distance selling, taxable and declared in the other MS until the threshold of the MS of destination (including Estonia) is reached	Distance selling, taxable and declared in the other MS until the threshold of the MS of destination (including Estonia) is reached	Distance selling, taxable and declared in the other MS until the threshold of the MS of destination (including Estonia) is reached
In other MS and are transported by the transferor or acquirer of the goods to a third country	Export of goods, not declared in Estonia	Export of goods, not declared in Estonia	Export of goods, not declared in Estonia	Export of goods, not declared in Estonia	Export of goods, not declared in Estonia	Export of goods, not declared in Estonia

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The goods are located at the moment of the transfer:	Place of supply, VAT rate and declaration, if the goods are transferred by a taxable person of other MS to:					
	Estonian taxable person	Estonian non-taxable person	Taxable person of any other MS	Non-taxable person of any other MS	Third country person engaged in business	Third country person not engaged in business
In Estonia and stay in Estonia	Estonia, Estonian taxable person has reverse charge acquisition	Estonia, 20% / 9%, the transferor must register for VAT liability in Estonia	Estonia, 20% / 9%, the transferor must register for VAT liability in Estonia	Estonia, 20% / 9%, the transferor must register for VAT liability in Estonia	Estonia, 20% / 9%, the transferor must register for VAT liability in Estonia	Estonia, 20% / 9%, the transferor must register for VAT liability in Estonia
In other MS and are transported to Estonia upon the transfer	Estonian taxable person has intra-Community acquisition of goods (subsection 8 (1) of VATA) 20% / 9%	Distance selling, taxable in Estonia if the Estonian threshold is reached	Acquirer of the goods has intra-Community acquisition of goods in his own MS or in MS of destination (Estonia)	Distance selling, taxable in Estonia if the Estonian threshold is reached	Distance selling, taxable in Estonia if the Estonian threshold is reached	Distance selling, taxable in Estonia if the Estonian threshold is reached
	KMD: Fields 1 / 2, 4, 5, 6, 6.1					
In other MS and are transported to the next MS (excluding Estonia) upon the transfer	Estonian taxable person has intra-Community acquisition of goods (subsection 8 (5) of VATA), if the goods are not taxed in MS of destination	Supply of MS of dispatch, not declared in Estonia	Supply of MS of dispatch, not declared in Estonia	Supply of MS of dispatch, not declared in Estonia	Supply of MS of dispatch, not declared in Estonia	Supply of MS of dispatch, not declared in Estonia

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The goods are located at the moment of the transfer:	Place of supply, VAT rate and declaration, if the goods are transferred by a third country person engaged in business to:					
	Estonian taxable person	Estonian non-taxable person	Taxable person of any other MS	Non-taxable person of any other MS	Third country person engaged in business	Third country person not engaged in business
In Estonia and stay in Estonia	Estonia,	Estonia,	Estonia,	Estonia,	Estonia,	Estonia,
Clause 9 (1) 1) of VATA	Estonian taxable person has reverse charge acquisition (clause 3 (4) 5) of VATA) 20% / 9%	20% / 9%, the transferor must register for VAT liability in Estonia	20% / 9%, the transferor must register for VAT liability in Estonia	20% / 9%, the transferor must register for VAT liability in Estonia	20% / 9%, the transferor must register for VAT liability in Estonia	20% / 9%, the transferor must register for VAT liability in Estonia
	KMD: Fields 1 / 2, 4, 5, 7					
In other MS and are transported to Estonia upon the transfer	Intra-Community supply in MS of dispatch	Distance selling, taxable and declared in the other MS until the threshold of the MS of destination (including Estonia) is reached	Intra-Community supply in MS of dispatch	Distance selling, taxable and declared in the other MS until the threshold of the MS of destination (including Estonia) is reached	Distance selling, taxable and declared in the other MS until the threshold of the MS of destination (including Estonia) is reached	Distance selling, taxable and declared in the other MS until the threshold of the MS of destination (including Estonia) is reached
	The acquirer of the goods has intra-Community acquisition of goods in Estonia		The acquirer of the goods has intra-Community acquisition in his own MS or in MS of destination (Estonia)			
In third country (outside EU) and are transported to Estonia upon the transfer	The transferor has the export of goods, the acquirer has the import of goods	The transferor has the export of goods, the acquirer has the import of goods	The transferor has the export of goods, the acquirer has the import of goods	The transferor has the export of goods, the acquirer has the import of goods	The transferor has the export of goods, the acquirer has the import of goods	The transferor has the export of goods, the acquirer has the import of goods