

The original form KMD in Estonian must be filled in.

Estonian Tax and Customs Board

Form KMD

**TAXABLE PERSON**

Name	Registration code or personal identification code
Address, telephone number (e-mail address if possible)	Number of registration as a person liable to Value Added Tax (VAT number)

**VALUE ADDED TAX RETURN**

Value added tax return is filed and the value added tax is payable by the 20th day of the month following the period of taxation.

Year	Month or other period of taxation
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		In euro cent accuracy	
Acts and transactions subject to tax at a rate of 20%	<b>1</b>		
Acts and transactions subject to tax at a rate of 9%	<b>2</b>		
Acts and transactions subject to tax at a rate of 0%, incl.	<b>3</b>		
1) intra-Community supply of goods and services provided to a taxable person or taxable person with limited liability of another Member State, total, incl.	<b>3.1</b>		
intra-Community supply of goods	<b>3.1.1</b>		
2) exportation of goods, incl.	<b>3.2</b>		
sale to passengers with return of value added tax	<b>3.2.1</b>		
Total amount of value added tax (20% of line 1 + 9% of line 2)	<b>+</b> <b>4</b>		
Value added tax payable upon the import of the goods	<b>+</b> <b>4<sup>1</sup></b>		
Total amount of input VAT subject to deduction pursuant to law, incl.	<b>-</b> <b>5</b>		
1) VAT paid or payable on import	<b>5.1</b>		
2) VAT paid or payable on acquisition of fixed assets	<b>5.2</b>		
3) VAT paid or payable on acquisition of a car used for business purposes (100%), and on acquisition of goods and receipt of services for such car	Number of cars <input type="text"/>	<b>5.3</b>	
4) VAT paid or payable on acquisition of a car used partially for business purposes, and on acquisition of goods and receipt of services for such car	Number of cars <input type="text"/>	<b>5.4</b>	
Intra-Community acquisitions of goods and services received from a taxable person of another Member State, total, incl.	<b>6</b>		
intra-Community acquisitions of goods	<b>6.1</b>		
Acquisition of other goods and services subject to VAT, incl.	<b>7</b>		
acquisition of immovables, scrap metal, precious metal and metal products subject to value added tax under the special arrangements (VAT Act § 41 <sup>1</sup> )	<b>7.1</b>		

Supply exempt from tax		<b>8</b>	
Supply of immovables, scrap metal, precious metal and metal products subject to value added tax under the special arrangements (VAT Act § 41 <sup>1</sup> ) and taxable value of goods to be installed or assembled in another Member State		<b>9</b>	
Adjustments	<b>+</b>	<b>10</b>	
Adjustments	<b>-</b>	<b>11</b>	
Value added tax payable (line 4 + line 4 <sup>1</sup> – line 5 + line 10 – line 11)	<b>+</b>	<b>12</b>	
Overpaid value added tax (line 4 + line 4 <sup>1</sup> – line 5 + line 10 – line 11)	<b>-</b>	<b>13</b>	

**I confirm that the information declared is correct. I am aware that submission of incorrect or inaccurate information is punishable pursuant to the Taxation Act.**

Given name and surname of the representative authorised to sign on behalf of the taxable person

Personal identification code

Signature

Date

## INSTRUCTIONS FOR COMPLETING A VALUE ADDED TAX RETURN (FORM KMD)

A declaration must indicate the registration number of a taxable person / taxable person with limited liability, including the registration number of a sole proprietor. A notary or bailiff providing professional services in their own name and at their own liability as a liberal profession and having no registration number must indicate their personal identification code.

**In lines 1 and 2**, according to the tax rates set in the Value Added Tax Act § 15 (1) and (2), the taxable person must indicate the total taxable value of the acts and transactions specified in the Value Added Tax Act § 3 (4) and § 3 (6) 5) and 6), a taxable person with limited liability must indicate that specified in the Value Added Tax Act § 3 (5) and a person not registered as a taxable person must indicate that specified in the Value Added Tax Act § 3 (6) 2). Supply of immovables, scrap metal, precious metal and metal products subject to value added tax under the special arrangements (Value Added Tax Act § 41<sup>1</sup>) must be stated in line 9 and must not be stated in line 1.

Among other things, these lines state:

- 1) intra-Community acquisitions of goods according to the provisions in the Value Added Tax Act § 8 (1), (2), (4) and (5);
- 2) self-supply of goods or services;
- 3) taxable value of the goods and services specified in the Value Added Tax Act § 16 (3) if value added tax has been added to the above by notifying the tax authority, except for supply taxable under the Value Added Tax Act § 41<sup>1</sup>;
- 4) taxable value of services received from a foreign person engaged in business, who is not registered as a taxable person in Estonia, on which value added tax has to be paid (Value Added Tax Act § 3 (4) 2));
- 5) taxable value of other goods acquired from a foreign taxable person engaged in business, who is not registered as a taxable person in Estonia (Value Added Tax Act § 3 (4) 5));
- 6) the acquisition of goods to be installed or assembled in Estonia from a person of another Member State engaged in business;
- 7) the acquisition of goods in a triangular transaction as the acquirer;
- 8) taxable value of transactions completed by a taxable person with limited liability specified in the Value Added Tax Act § 1 (1) 2) and 5) and § 3 (4) 2) to 5);
- 9) taxable value of goods (except for fixed assets) not transferred by the time of the deletion of the taxable person from the register, on which value added tax has to be paid (Value Added Tax Act § 29 (10));
- 10) amount by which the taxable value of goods imported is increased if it is not amended on the customs declaration;
- 11) taxable value of objects of sale if the invoice or other sales document issued indicates the value added tax amount without complying with the provisions under the law (Value Added Tax Act § 3 (6) 2), § 38 (1));
- 12) taxable value of goods on termination of tax warehousing without the transfer of the goods in the cases specified in the Value Added Tax Act § 3 (6) 5);
- 13) taxable value of excise goods under excise duty suspension arrangement when the excise goods are taken out of the excise warehouse without the transfer of the excise goods in the cases specified in the Value Added Tax Act § 3 (6) 6);
- 14) charge for the expropriation of goods (Value Added Tax Act § 4 (1) 4));
- 15) the acquisition of immovables, scrap metal, precious metal and metal products subject to value added tax under the special arrangements (Value Added Tax Act § 41<sup>1</sup>).

**Line 3** indicates the total value of the supply, taxable at the rate of 0%, of the goods and services specified in the Value Added Tax Act § 15 (3) and (4). The line does not state intra-Community supply performed by the customs agency for another person on the conditions in the Value Added Tax Act § 17 (2<sup>1</sup>); this must be stated by the customs agency on Form VD only.

**Line 3.1** indicates the total taxable value of the intra-Community supply of the goods specified in the Value Added Tax Act § 7 (1) and of services, specified in the Value Added Tax Act § 10 (4) 9), provided to a taxable person or a taxable person with limited liability of another Member State (except for services taxed at the rate of 0% in the Member State of the recipient), included in the amount declared in line 3.

**Line 3.1.1** indicates the intra-Community supply of goods included in the amount indicated in line 3.1.

**Line 3.2** indicates the exports of goods included in the amount indicated in line 3. In the total of the line, also the exports of goods for the purposes of the Value Added Tax Act § 5 (2) and (4) (tax-free) are stated.

**Line 3.2.1** indicates the exports of goods for the purposes of the Value Added Tax Act § 5 (2) and (4) (tax-free) included in the amount indicated in line 3.2.

**Line 4** indicates in the aggregate value added tax of 20% on the amount indicated in line 1 and of 9% on the amount indicated in line 2.

**Line 4<sup>1</sup>** indicates value added tax calculated on imports of goods. The line must be completed only by those taxable persons who have notified the tax authority in writing and have received from the tax authority the entitlement to declare value added tax calculated on the imports of goods on the conditions laid down in the Value Added Tax Act § 38 (2<sup>1</sup>) to (2<sup>3</sup>).

**Line 5** indicates:

1) total input value added tax subject to deduction from the value added tax, calculated on taxable supply, on the conditions laid down in the Value Added Tax Act § 29, 30 and 31;

2) if goods and services acquired for consumption in own business are used for both business and non-business purposes or both for taxable supply and supply exempt from tax, input value added tax must be deducted partially from the value added tax calculated, and in this case the value added tax amount obtained as a result of the partial deduction of input value added tax must be written in line 5;

3) if the taxable value of imported goods, not amended on the customs declaration, is reduced, the taxable person using partial deduction of input value added tax must adjust the input value added tax by the relevant amount in line 5.

**Line 5.1** indicates import value added tax on goods acquired for business and included in the amount in line 5.

**Line 5.2** indicates input value added tax on fixed assets acquired for business and included in the amount in line 5.

**Line 5.3** indicates the number of passenger cars used in business during the taxable period that meet the conditions laid down in the Value Added Tax Act § 30 (4) 3) to 5) and the input value added tax amount included in the amount in line 5 and deducted when such passenger cars have been acquired or used under the contracts for use or when goods have been acquired or services have been received for such passenger cars. The line does not state neither the number of passenger cars acquired for selling or for the granting of use under the contract for use nor the input value added tax amount deducted when goods have been acquired or services have been received for such passenger cars.

**Line 5.4** indicates the number of passenger cars used partially in business that meet the conditions laid down in the Value Added Tax Act § 30 (3) and the input value added tax amount included in the amount in line 5 and deducted when such passenger cars have been acquired or used under the contracts for use or when goods have been acquired or services have been received for such passenger cars (at a maximum, 50% of the input value added tax).

**Line 6** is an informative line the amount of which includes the intra-Community acquisitions of goods according to the Value Added Tax Act § 8 and § 18 and the taxable value of services received from a taxable person of another Member State according to the provisions in the Value Added Tax Act § 10 (1) and (2), taxed at the rate of 20% or 9%.

**Line 6.1** is an informative line the amount of which includes the intra-Community acquisitions of goods according to the Value Added Tax Act § 8 and § 18.

**Line 7** is an informative line the amount of which includes:

1) taxable value of goods acquired to be installed or assembled, goods acquired on the conditions of a triangular transaction, or immovables, scrap metal, precious metal or metal products acquired, on which the taxable person has to calculate value added tax;

2) taxable value of goods acquired or services received from a foreign person engaged in business, who is not registered as a taxable person in Estonia, on which the taxable person has to calculate value added tax, except for what is included in line 6.

**Line 7.1** is an informative line the amount of which includes the acquisition of immovables, scrap metal, precious metal and metal products subject to value added tax under the special arrangements according to the Value Added Tax Act § 41<sup>1</sup>.

**Line 8** indicates supply exempt from tax according to the provisions in the Value Added Tax Act § 16 (1), (2), (2<sup>1</sup>) and (5).

**Line 9** is an informative line, which indicates the supply of immovables, scrap metal, precious metal and metal products subject to value added tax under the special arrangements (Value Added Tax Act § 41<sup>1</sup>) and the taxable value of goods to be installed or assembled in another Member State.

**Lines 10 and 11** state:

- 1) recalculation of input value added tax partially deducted pursuant to the Value Added Tax Act § 32, carried out during the last taxable period of the calendar year;
- 2) amendment of the value added tax amount resulting from the adjustment of input value added tax on fixed assets, including an immovable, or goods acquired or a service received for these according to the Value Added Tax Act § 32 (4);
- 3) recalculation of input value added tax paid and deducted on the acquisition of goods or services used both for business purposes and in other cases, carried out under the Value Added Tax Act § 29 (4);
- 4) recalculation of input value added tax resulting from the amendment of the intended use of a passenger car specified in the Value Added Tax Act § 30 (4), performed under the Value Added Tax Act § 30 (7).

Lines 10 and 11 are not completed simultaneously; either line 10 or 11 is completed.

**Lines 12 and 13** indicate the value added tax payable or overpaid.

**APPLICATION:** If a taxable person applies for a refund of overpaid value added tax (including value added tax overpaid in previous periods), an application must be submitted for a refund of the funds in their prepayment account or for the transfer thereof into another person's prepayment account.