

# Deletion of sole proprietors from the VAT register

Sole proprietors may submit an application for deletion themselves from the register of taxable persons if their taxable supply does not exceed 40 000 euros within the next twelve months according to the calculations made by them.

The tax and Customs Board has the right to delete a sole proprietor from the register of taxable persons:

- ✓ if the sole proprietor has failed to submit a value added tax return for the last six consecutive taxable periods; or
- ✓ if the sole proprietor is not engaged in business in Estonia.