Deletion of self-employed persons from the VAT register

A self-employed person may submit an application for **deletion from the register of persons liable to VAT** if the supply of his or her transactions specified in **subsection 3 of § 19[1] of the Value Added Tax Act**, the place of supply of which is Estonia, has not exceeded 40,000 euros in the current or previous calendar year and according to the calculations of the person does not exceed 40,000 euros in the following 12 months.

The Estonian Tax and Customs Board has the right to delete a self-employed person from the register of taxable persons:

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

Last updated on 30.01.2025