The ABCs for a self-employed person

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Self-employed person's tax calendar

Obligatory for all self-employed persons

NB! If the payment date falls on a public holiday or some other holiday, the working day following the holiday is considered a payment date.

Due date	Event
16 March	Advance payment of self-employed person's social tax
30 April	Submission of income tax return for a resident natural person (form A) and income tax return of business income for a resident natural person (form E)
15 June	Advance payment of self-employed person's social tax
15 September	Advance payment of self-employed person's social tax Advance payment of self-employed person's income tax*
1 October	Payment of additional amounts of income tax, social tax and contribution to the mandatory funded pension to be paid on the basis of the 2025 income tax return
15 December	Advance payment of self-employed person's social tax Advance payment of self-employed person's income tax*

Obligatory if	Due date
a self-employed person is an employer and makes payments to another natural person:	
submission of the tax return on income tax, social tax, contribution to the mandatory funded pension and unemployment insurance premium (**form TSD** together with the corresponding annex), transfer of the taxes and payments declared into the bank account of the Estonian Tax and Customs Board	The **10th** day of the month following the month when the payment was made
registration of a self-employed person's employees in the **employment register**	Not later than at the time when the employee is taking up employment
certificate on payments, withholdings and calculated social tax in 2025 (forms **TSM**, **TSM MR**) issued at the person's request**	**2 February**
submission of tax return on compensation for private car **INF 14***	

Obligatory if	Due date
certificate on the amounts paid for the acquisition of a supplementary funded pension insurance contract and units of the voluntary pension fund on behalf of an employee (**form TPS**) issued at the person's request	**1 December**
self-employed persons who are employers and have covered the expenses made for improving their employees' health within the given limit (**subsection 5^5 of § 48 of the Income Tax Act**) during a calendar year, submit to the Estonian Tax and Customs Board the tax return **INF 14** and fill in part III by 1 February of the following year	
a self-employed person pays social tax for his/her spouse:	
declaring social tax calculated for the spouse (**form ESD**)	The **10th** day of the month following the period of taxation (month)
a self-employed person is a person liable to VAT:	
submission of value added tax return **(form KMD and form KMD INF**) and payment of VAT	The **20th** day of every month
a self-employed person is a person liable to VAT and sells goods or provides certain services to persons liable to VAT in the member states of the European Union:	
submission of the report on intra-Community supply (**form VD**)	The **20th** day of every month
a self-employed person owns a heavy goods vehicle:	
payment of heavy goods vehicle tax, payment of road tolls for trucks with the tonnage exceeding 3.5 tonnes, if they move on public roads	**15 January, 15 April, 15 July, 15 October**
a self-employed person is an owner of a passenger car or van:	
motor vehicle tax is paid by all owners or authorised users of motor vehicles registered in the motor register	**15 June, 15 December**
a self-employed person is a land owner:	
payment of land tax	**31 March****** **1 October**
a self-employed person is a packaging operator:	
payment of packaging excise duty	**15 January, 15 April, 15 July, 15 October**

ADDITIONAL INFORMATION

If the payment date falls on a public holiday or some other holiday, the working day following the holiday

is considered a payment date.

* A self-employed person need not make advance payments of income tax:

- during the first year of business activities;
- if the quarterly payment does not exceed 300 euros (**§ 47 of the Income Tax Act**);
- after the date when the self-employed person has been deleted from the commercial register;
- if the business is registered in the commercial register as temporary or seasonal or is suspended.

** A self-employed person will grant a relevant certificate at a person's request, if he/she has made payments subject to income tax and social tax to the said person.

*** A self-employed person will submit the return, if he/she as an employer has paid compensation for the use of a private car for business purposes.

**** Land tax of up to 100 euros must be paid by 31 March. At least half of the land tax exceeding 100 euros must be paid by 31 March, but not less than 100 euros. The rest of the land tax must be paid by 1 October at the latest (**subsection 1 of § 7 of the Land Tax Act**).

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