

The ABCs for a sole proprietor

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OBLIGATORY FOR ALL SOLE PROPRIETORS

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.

15 March	Advance payment of sole proprietor'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 sole proprietor's social tax
15 September	Advance payment of sole proprietor's social tax Advance payment of sole proprietor'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 2023 income tax return
15 December	Advance payment of sole proprietor's social tax Advance payment of sole proprietor's income tax*

OBLIGATORY IF...	DUE DATE
... A SOLE PROPRIETOR 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 sole proprietor'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 2023 (forms TSM , TSM MR) issued at the person's request**	1 February
Submission of tax return on compensation for private car INF 14***	
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	2 December
Sole proprietors who are employers and have covered the expenses made for improving their employees' health within the given limit (subsection 48 (5⁵) of 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 SOLE PROPRIETOR 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 SOLE PROPRIETOR 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 SOLE PROPRIETOR 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

...SOLE PROPRIETOR 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
...SOLE PROPRIETOR IS A LAND OWNER	
Payment of land tax	1 April**** 1 October
...SOLE PROPRIETOR 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 sole proprietor 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 Income Tax Act**);
- after the date when the sole proprietor has been deleted from the commercial register;
- if the business is registered in the commercial register as temporary or seasonal or is suspended.

** A sole proprietor 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 sole proprietor 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 64 euros must be paid by 1 April. At least half of the land tax exceeding 64 euros must be paid by 1 April, but not less than 64 euros. The rest of the land tax must be paid by 1 October at the latest (**subsection 7 (1) of Land Tax Act**).