General information and reporting

From 1 October 2023, construction companies are required to register larger constructions in the Estonian Tax and Customs Board's **Information System for Registration of Subcontracting Chain and Working Time (TTKI)**. Data must be submitted to the TTKI system regarding the structure being built, the construction works, the customer commissioning the works, the subcontractors carrying out the construction works, and the persons present on the construction site.

Data to be submitted to the TTKI system

- The list of data recorded in the **Information System for Registration of Subcontracting Chain and Working Time (TTKI)** is set out in **§ 53[1] of the statute of the register of taxable persons**.

- The **main contractor** for a major construction registers the construction in the TTKI system, ensures that an electronic registration system complying with the requirements is installed on the construction site, and submits data to the Estonian Tax and Customs Board regarding the time spent by employees on the construction site.

- **Each construction company** enters data into the TTKI system regarding their subcontractors who carry out construction-related work or provide services on a particular construction and lists the employees they have allowed to access the construction site.

- As much data as possible is imported into the TTKI system from other state databases (e.g. the Building Register, the Employment Register, etc.). For example, if an employee is registered in the Employment Register and added to the list of employees of a construction, some of their data is automatically transferred to the TTKI system and there is no need to enter the information separately.

Legal basis

Subchapter 3[3] of the Taxation Act
Notifying of the subcontracting chain and working time

Regulation No. 41 of the Minister of Finance of 14 November 2023
Technical requirements for the electronic registration system for the collection of data on time of stay on constructions and special cases, requirements for the registration system on the construction, and the conditions and procedure for requesting and using the identification device

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