Obligation to submit data on time of stay on construction

The main contractor submits data to the Estonian Tax and Customs Board (ETCB) regarding the time spent by persons on the construction site.

The technical requirements for the electronic registration system for collecting data on time of stay on the construction and special cases, and requirements for the registration system on the construction, are laid down in **Regulation No. 14 of the Minister of Finance of 14 November 2023**.

Data on the time of stays on a construction is submitted to the ETCB via the electronic registration system through X-tee:

- ✓ **once a day**, in a personalised format, regarding the total working time each person spent on the construction site on the previous day;
- ✓ **up to three times a week**, the exact times of all entries to and exits from the construction site in an anonymised format.

For more information on submitting data via X-tee, see the **TTKI X-tee services guide** (in Estonian).

To submit data, the following conditions must be met:

- ✓ every person present on the construction site is identified by means of an employee card or an equivalent means of identification that the registration system can read reliably;
- ✓ the details of the identification device (card, photograph, name) are correctly linked to the person in the TTKI system;
- ✓ the registration system measures the time spent on the construction site to the nearest second.

If it is not possible to submit the data for technical reasons, then:

- ✓ the data on the time of stay on the construction must be submitted at the earliest opportunity once the connection has been restored;

- ✓ it is possible to agree on a temporary special arrangement with the ETCB if the registration system cannot be used.

Construction works that serve national defence purposes and construction works of security authorities

- ※ No electronic registration system is installed at constructions that serve national defence purposes and constructions of security authorities, and no data on stays at the construction site is submitted to the ETCB.

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