After the completion of construction works

The status of a construction and the reporting obligation in the TTKI system are directly linked to the actual progress of construction works. The main contractor is obliged to record in the TTKI system the **actual end date of construction work**, i.e. the date when the construction company hands over the project to the customer and when there is no longer any construction activity meeting the reporting threshold on the construction site.

If construction work has been completed and only, for example, the configuration or testing of equipment is taking place, carried out by people who are not directly involved in the construction work (e.g. plant operators or maintenance staff), the construction work may be considered to have ended. If people are carrying out other work tasks on the construction site (excluding construction work), it is not mandatory to record the time they spend on the site.

Upon entering the end date of construction work in the TTKI system, the obligation to submit data daily and use the employee card ends. The Estonian Tax and Customs Board (ETCB) considers a construction site to be closed based on the end date entered in the TTKI system, provided that no ongoing activity by construction companies is detected at the site.

> **NB! After the actual end date of construction work, the main contractor must ensure that the data is retained and that it can be extracted for at least 4 more months**.
>
> This means that, although entries to and exits from the construction site are no longer recorded, the data must remain accessible to the supervisory authorities (ETCB, Labour Inspectorate, Police and Border Guard Board) during this period.

Warranty works

Once a construction has been handed over to the customer and the contract for services has expired, it is no longer necessary to register routine, small-scale warranty works in the TTKI system.

Warranty works on a construction must only be registered if the volume of work meets the TTKI registration criteria:

- ✓ the works last for **more than 30 working days** and **at least 20 people** are working on the construction site at the same time, or
- ✓ the **total volume of work exceeds 500 man-days**.

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