

Maksu- ja Tolliamet

Information system for registration of subcontracting chain and working time

Table of contents

General information and reporting **3**
Obligation to register a construction **3**
Obligation to submit data on time of stay on construction **5**
Data storage and processing **6**
Correcting data **7**
After the completion of construction works **8**

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

Last updated on 14.09.2026

Obligation to register a construction

The main contractor must register the construction in the TTKI system if the construction is subject to the obligation to submit data on the subcontracting chain and working time.

This obligation arises if at least one of the following conditions is met:

- ✓ the expected duration of the works exceeds **30 working days** and **at least 20 people** are working on the construction site at the same time,

- ✓ **the expected total volume of work is more than 500 man-days**.

EXAMPLES

- ※ 10 builders work on the construction for 51 days. This amounts to a total of 510 man-days, and the construction must be registered.

- ※ 5 builders work on the construction for 101 days. This amounts to a total of 505 man-days, and the construction must be registered.

- ※ If the construction of the project is divided into three phases, and each phase amounts to 200 man-days, then the total volume of work for the construction is 600 man-days, and the construction must be registered.

  This applies even if different companies carry out the construction work under separate contracts for each phase and there is a break between the phases.

  Even when building in phases, the **total volume of work** must be considered, not the contractual volumes of the individual phases.

Upon registration, details must be provided of the construction, the subcontracting chain, the persons present on the construction site, and the occupational health and safety coordinator.

This obligation is assessed on a project-by-project basis. Where work is carried out on different construction projects based on separate building permits or building notices, each project is assessed individually. Where several construction works are covered by a single building permit or building notice, the assessment is based on the building permit or building notice and the actual organisation of the work.

If the registration requirement does not apply at the start of the works, but it becomes apparent during the course of the works that the duration of the works, the number of people working on site at any one

time, or the volume of work does exceed the registration threshold, the construction must be registered once the need for registration becomes apparent.

Legal basis

Taxation Act

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

Government of the Republic Regulation No. 19 of 17 February 2026

Amendments to Government of the Republic Regulation No. 21 of 7 March 2019 “Statute of the register of taxable persons”, and Government of the Republic Regulation No. 377 of 8 December 1999 “Occupational health and safety requirements in construction”

Last updated on 14.09.2026

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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Data storage and processing

Data storage

- ※ The **main contractor** stores data on the stay of persons on the construction site **during the**

- **construction works and for 4 months** after the completion of the construction works (**§ 25[11] of the Taxation Act**).

- **The Estonian Tax and Customs Board** stores data on the construction project for 7 years from the date of completion of the project.

Data processing

- When processing the personal data of people working on a construction, the **European Union's General Data Protection Regulation (GDPR)** must be complied with.

- The processing of personal data is permitted only where there is a legal basis to do so or if the data subject has given their consent for a specific purpose. When processing data, its security must be ensured, and the data may only be used to fulfil obligations arising from the law.

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Correcting data

If an error is found in the data submitted to the TTKI system, the person making the entry, i.e. the data submitter, must amend the incorrect entry without delay, or the person to whom the incorrect entry relates must notify the data submitter of the error.

In the TTKI system, data submitters themselves can **amend data up to 3 months old**.

Correcting data where more than 3 months have elapsed since the data was submitted

- If it is not possible to correct inaccurate or incorrect data, or if more than 3 months have passed since the data was submitted, the data may only be corrected **upon a reasoned request** by decision of the Estonian Tax and Customs Board (ETCB). The request must be submitted without delay upon becoming aware of the need to correct the data.

- The request must state the name and contact details of the person submitting the data and explain which data needs to be amended and why. Documents proving the necessity of the correction must be attached to the request.
- The ETCB will decide on the correction of the data within 30 days of the date on which the request

- was submitted.
- Requests can be submitted:
  - in the e-services environment e-MTA by selecting from the menu **Communication – Correspondence**
  - with a digital signature by email to **emta@emta.ee**
  - by post to **Lõõtsa 8a, 15176 Tallinn, Maksu- ja Tolliamet**
  - **at the service bureaus of the ETCB**

Data on time of stay on the construction must be corrected using a CSV file

- If it is necessary to correct **data on time spent on the construction that was submitted more than 3 months ago**, the data must be submitted as a CSV file. The CSV file must be prepared in accordance with the ETCB's sample file, as uploading data to the TTKI system requires specific data fields and formatting.
- A separate CSV file must be submitted for each construction site. The file must include the main contractor's registry code, the name of the construction site, and the period for which the data is being submitted.
- A representative of the main contractor must digitally sign the files.
- Examples of CSV files:

  example_ANONYMOUS.csv

  example_PERSONALIZED.csv

Legal basis

§ 25^{14} of the Taxation Act
Correction of data

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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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