

Reminder for cash-based VAT payers

In this guide you will find information about the deadlines that are important for persons liable to VAT, advice on submitting VAT returns and contacts to get VAT advice and assistance if necessary.

As a VAT payer, you have the right to deduct from the VAT calculated the VAT due on goods and services purchased for the purposes of taxable supply (input VAT). The right to deduct input VAT arises upon payment for goods or services acquired for the purposes of taxable supply in business, i.e. if there is no payment for the acquisition of goods or services, there is no right to deduct input VAT. Upon partial payment for the acquisition of goods or services, you have the right to deduct input VAT in the part paid for the goods or services.

If there is no business activity or if the goods and services have been acquired for the purposes of supply exempt from tax, the input VAT cannot be deducted.

Obligations of VAT payer

As of the date of registration as a taxable person, a person must perform the obligations of a taxable person, including:

- ✓ adding the amount of VAT to the taxable value of the goods transferred or services provided;
- ✓ issuing invoices in accordance with the requirements of § 37 of the VAT Act, muuhulgas peab kassapõhise arvestuse pidaja arvele lisama märke „kassapõhine arvestus”;
- ✓ preserving documents and maintaining records;
- ✓ calculating the amount of VAT due and paying the VAT.

VAT payer's calendar

Date	Obligation	Who submits
20th day of each month	Submission of VAT return (form KMD) and the annex to the VAT return (form KMD INF) Payment of VAT	All persons liable to VAT
20th day of each month	Submission of report on intra-Community supply (form VD)	Persons liable to VAT who sell goods or provide certain services to persons liable to VAT in other countries of the EU

Date	Obligation	Who submits
10th day of each month	Submission of declaration of income and social tax, unemployment insurance premiums and contributions to mandatory funded pension (form TSD) Payment of taxes and contributions on the basis of the form TSD	All persons liable to VAT

NB! If the due date prescribed for performance of the obligation falls on a public holiday or other day off, the first working day following the day off shall be deemed to be the due date.

Within six months of registration, the Estonian Tax and Customs Board informs all new taxable persons by e-mail of the due dates for submitting forms KMD and TSD.

About the submission of tax returns

- ✘ The VAT period of taxation is a calendar month.
- ✘ If the number of calendar days of the first taxation period is less than 15 (for example, if you are registered for VAT purposes from the 18th day), the supply from the first period may be declared together with the supply from the following taxation period by submitting one VAT return for two taxation periods.
- ✘ All return forms can be submitted electronically in the e-services environment e-MTA. More information about access permissions can be found on the web page [“Granting and termination of access permissions”](#).
- ✘ The submission of a VAT return (form KMD) and its annex (KMD INF) on paper is allowed only to persons who have been taxable persons for VAT purposes for less than 12 months and do not include more than 5 invoices in the annex to the VAT return. Persons who have been liable to VAT for more than 12 months and/or include more than 5 invoices in the annex to the VAT return may submit the VAT return and its annex on paper only on the basis of a reasoned application submitted to the Tax and Customs Board.
- ✘ Submission of form TSD on paper is permitted only if no more than 5 lines have been completed in Annex 1 to the TSD, i.e. no more than five recipients are declared.

Verification of VAT identification numbers of business partners

- ✂ Value added tax identification (VAT) number search
- ✂ European Union value-added tax identification number (VIES VAT number) validation

Additional information

More VAT information from the Estonian Tax and Customs Board:

- ✓ information phone for business clients: **+372 880 0812** (Mon–Thu 9.00–16.30, Fri 9.00–15.30)
- ✓ e-mail address: ariklient@emta.ee

Handbook Article last update 19.02.2026