

Registration as a VAT group

The decision of registration as a VAT group shall be made by the tax authority and VAT payers registered as a VAT group shall be notified about this decision during 30 days after the receipt of the application for registration.

As a rule, VAT payers will be registered as a VAT group as of the first day of the month following the month when the decision about registration was made.

Exceptions

- ✘ If the applicants wish so, the VAT payers can be registered as a VAT group retroactively from the first day of the month when the decision about registration was made.
- ✘ The VAT payers shall be registered as a VAT group again as of the day following the day when the VAT group was deleted from register (in the middle of the month) if the deletion of the VAT group from the register because of the deletion from the Commercial Register or the declaration of bankruptcy of the member of the group came directly before the registration of the VAT group. The registration as of the middle of the month is applicable only if from the VAT group which will be registered are exclusively excluded only companies who declared bankrupt or are deleted from the Commercial Register.

Representative

A VAT group shall be registered **in the name of a representative, elected from among the persons belonging to the VAT group by persons who submitted the application**. The representative will represent the VAT group and his VAT ID number will be the joint VAT ID number for whole VAT group. Validity of personal VAT ID numbers of other members of VAT group (excluding the representative) is suspended for the period when the persons are registered as a VAT group.

Representative:

- ✓ represents the VAT group (inter alia, communicates with the tax authority);
- ✓ submits joint VAT return (form KMD) of the VAT group and appendix thereto (form KMD INF) separately for each member of the VAT group;
- ✓ submits new form KMD with the amended information (corrected declaration), i.e. a new VAT return with the amended information for the taxable period when the persons are registered as a VAT group shall be submitted by the representative;
- ✓ submits joint report on intra-Community supply (form VD) and/or joint report on the amendment of

- ✓ intra-Community supply (form VDP) of the VAT group, i.e. every member of the VAT group shall not submit forms VD and VDP to the Estonian Tax and Customs Board individually;
- ✓ is the person who gets back the refundable amount of overpaid VAT, i.e. because of the circumstance that the representative has the obligation to submit joint form KMD of the VAT group, the overpaid amount of VAT shall also be refunded to the representative (shall be transferred to the prepayment account of the representative).

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