



MAKSU- JA TOLLIAMET

Value added tax rates and supply exempt from tax

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Value added tax rates

Value added tax (VAT) rates are specified in [§ 15 of the Value Added Tax Act \(VAT Act\)](#).

Last updated on 28.07.2025

Standard VAT rate

From 1 July 2025, the standard rate of VAT is **24%**.

The standard rate is applied for VAT purposes whenever there is no basis for applying a preferential rate or exemption arising from a specific provision. The correct tax rate must be chosen on the basis of the time of supply.

[Examples of taxation related to the VAT rate change from 1 July 2025](#)

Last updated on 04.08.2026

Supply, taxable at 13% VAT rate

As of 1 January 2025, accommodation or accommodation with breakfast is subject to 13% VAT rate instead of the previous 9%, except for goods or service accompanying this service.

The reduced rate cannot be applied to other services supplied with accommodation other than breakfast. The tax rate is applicable only to services directly linked to the accommodation, which, for example, are included in the price of a certain room class, irrespective of the actual use of those services, and are therefore an integral part of the accommodation.

A transitional provision has been introduced for tax payers applying cash accounting of VAT in order to switch to the 13% VAT rate. A taxable person who bases the calculation of VAT on the special arrangements for cash accounting for VAT, may pay, until 31 December 2026, VAT at the rate of

9 per cent on the supply of accommodation or accommodation with breakfast provided after 31 December 2024, except the supply of goods or services accompanying that supply, in case an invoice was issued to the recipient of the service and the service was provided before 1 January 2025 (subsection 26 of § 46 of the VAT Act).

Last updated on 08.08.2025

Supply, taxable at 9% VAT rate

The VAT rate of the following goods and services shall be 9% of the taxable value:

1) **books and educational literature, both on a physical medium and electronically**, excluding learning materials specified in clause 6 of subsection 1 of § 16 of the VAT Act transferred by the pre-school, basic, vocational, secondary or higher education service provider to the recipient of the services.

Book is not defined in the VAT Act. For the application of lower VAT rate, the usual meaning of book is used – it is bound non-periodic publication. Book is defined that way also in different legal acts of the Council of the European Union – for example, in the Combined Nomenclature, established by the Council Regulation No 2658/87 which is the basis for the classification of the goods.

If a person who provides a VAT-exempt educational service transfers a workbook as a learning material together with the educational service – in such case the transfer of the workbook is treated as exempt supply.

From 1 May 2020, the reduced VAT rate is applicable irrespective of the type of data media on which the book or educational literature is published. The reduced VAT rate is also applicable for the electronic book and for the electronic educational literature. Before that date the reduced VAT rate was applicable only for a printed book and for a printed workbook as a learning material. Notes may also be published as books. The important criterion is integrity, i.e. the books are not designed to be followed up like drawing and colouring books, agendas, crossword omnibuses. The transfer of publications in Braille or in embossing, designed for blinds and people with visual disability, are taxable at the lower VAT rate according to clause 2 of subsection 2 of § 15 of the VAT Act irrespective of the type of the publication (a book or other publication). The publications on a physical medium, additionally to printed books, are audio books recorded on a CD or on any other physical medium which are comprised of the same text information as the printed or the electronic book. For a publication in other physical medium or for an electronic publication, the reduced VAT rate is applicable if such publication don't differ from the printed publication more than by some elements, characteristic for this format, like possibility to use the search

tool or bookmarker. It is important that the electronic publication is possibly similar to the printed publication. For the application of the reduced VAT rate for the electronic publication, the existence of the printed version of the same publication is not necessary. If the printed version of the electronic publication does not exist, the reduced VAT rate is applicable if the electronic publication does not include annexes which are not characteristic to printed books (for example, computer games).

The lower VAT rate is applicable also for the transfer of the electronic educational literature if such educational literature is in accordance with the general principles of the electronic publications. The educational literature is, above all, the collection of textbooks and exercises. The digital educational literature shall be available, at the opportunity, in digital devices with the different operating systems and shall be adjustable, within the reasonable extent, for the people with visual and hearing disability (Regulation No 13 of the Minister of Education and Research from 24.03.2016). The possibility to apply the lower VAT rate for the digital educational literature does not depend on the existence of the specific material also on a paper form. According to subsection 1 of § 20 of the Basic Schools and Upper Secondary Schools Act, the educational literature is, for example, textbooks, workbooks, exercise-books and worksheets. According to subsection 6 of § 20 of the same Act, a publisher of educational literature registers in the educational literature sub-register of the educational information system the data of educational literature complying with the requirements. Hence, the reduced VAT rate is applicable both for printed and for digital educational literature which is registered in the correspondent sub-register.

2) medicinal products, contraceptive preparations, sanitary and toiletry products and medical devices intended for the personal use of disabled persons for the purposes of the Medical Devices Act and technical aid for the purposes of the Social Welfare Act which are specified in the list established by a [regulation of the Minister of Social Affairs](#), and the grant of use of such medical devices to disabled persons.

From 1 August 2012, the [Regulation of the Minister of Social Affairs No 63 from 4 December 2006](#) was amended – several CN-codes of the medicinal products were brought up to date, some CN-codes were added and the formulation of the regulation was specified to avoid indistinctnesses which had disclosed in practice. The lower VAT rate is applicable only for medicines, medical equipment and medical devices which are listed in the Regulation of the Minister of Social Affairs. The basis of the abovementioned provision are clauses 3 and 4 of Annex III of the EU VAT Directive (Council Directive 2006/112/EC).

3) press publications, both on a physical medium and electronically, excluding publications containing mainly advertising or private advertisements or mainly with erotic or pornographic content or video or music content.

From 1 May 2020, the reduced VAT rate is applicable irrespective of the type of data media on which the press publication is published, and also for the electronic press publication. Before that date the reduced VAT rate was applicable only for a printed periodic publication.

Daily and weekly newspapers which are available electronically are mostly the web versions of the

printed newspapers. 9% VAT rate is applicable also for the services, received for consideration, which give the right to read or listen the web publications during the subscription period.

The web versions of the publications containing mainly advertising or private advertisements or mainly with erotic or pornographic content or video or music content are taxable at 24% VAT rate. The computer programs and computer games are also still taxable at 24% VAT rate.

NB! From 1 August 2022 to 31 December 2024, the rate for press publications was 5% instead of the previous 9% and from 1 January 2025 again 9%. In this context, a transitional provision was introduced for taxable persons applying cash accounting of VAT. A taxable person who bases the calculation of VAT on the special arrangement for cash accounting for VAT, may pay, until 31 December 2026, VAT at the rate of 5 per cent on the supply of a press publication, both on a physical medium and also of an electronic press publication provided after 31 December 2024, except those that mainly publish advertising or private advertisements or the supply of a publication with mainly erotic or pornographic content or with video or music content, in case an invoice was issued to the buyer and the goods were sent or made available or the service was provided before 1 January 2025 (subsection 27 of § 46 of the VAT Act).

Last updated on 07.08.2025

Supply, taxable at 0% VAT rate – goods

The goods with 0% VAT rate are listed in subsection 3 of § 15 of the VAT Act.

The VAT rate of the following goods shall be 0% of the taxable value:

1) exported goods, excluding cases where the supply of such goods is exempt from tax pursuant to § 16 of the VAT Act;

2) goods where their transfer and transport to another Member State or transport to another Member State without transfer is deemed to be intra-Community supply of goods. This provision does not apply in cases where the supply of goods is exempt from tax pursuant to § 16 of the VAT Act or the acquirer of the goods, except for new means of transport or excise goods, or the transferor of own goods to another Member State has no valid VAT registration number issued in the other Member State or the supply of such goods is not reflected in the report on intra-Community supply of goods pursuant to § 28 of the VAT Act.

Thus, the transferor of the goods or a person who transports his own goods to the other Member State can apply 0% VAT rate, if he knows the VAT registration number of the acquirer of the goods or, if he transports his own goods, he has VAT registration number also in that other Member State.

3) sea-going vessels navigating in international waters, except pleasure craft used for purposes other than those of business interests, and equipment, spare parts, fuel and other supplies used on such sea-going vessels and goods to be transferred to passengers for consumption on board, except goods sold on board sea-going vessels during passenger transport in Union waters to be taken away.

0% VAT rate shall be applicable for all goods, specified in abovementioned provision, transported to a sea-going vessel navigating in international waters, including a sea-going vessel to be repaired.

4) aircraft used by an air carrier operating mostly on international routes and equipment, spare parts, fuel and other supplies used on such aircraft and goods to be transferred to passengers for consumption on board, except goods sold on board of such aircraft during intra-Community passenger transport to be taken away.

0% VAT rate shall be applicable also for the goods, transferred for the transport to a sea-going vessel or aircraft and treated as stores – including goods to be transferred to passengers on the board of a sea-going vessel or aircraft during intra-Community passenger transport to be taken away, not only for goods to be transferred to passengers for consumption on board. For application of 0% VAT rate, the transferor must have the proof that the goods were transported to a sea-going vessel or aircraft as stores.

The goods to be transferred to passengers on board of a vessel or aircraft to be taken away are taxable with the standard VAT rate in the country from which the vessel or aircraft departed. Thus, on the route from Tallinn to Helsinki the goods transferred to passengers on board are taxable with the Estonian VAT rate and on the route from Helsinki to Tallinn – with the Finnish VAT rate.

The VAT Act and EU VAT Directive don't determine, which indicators should be taken for granted for valuation of relative importance of international and domestic flights. According to the European Court Judgment in Case C-382/02, every Member State determines itself who is an air carrier operating mostly on international routes. In estimation of the Estonian Ministry of Finance and the Estonian Tax and Customs Board, if international flights form no less than 51% of the total supply of an air carrier, such air carrier can be treated as an air carrier operating mostly on international routes. For correct VAT calculation, the airports located in Estonia must know relative importance of international flights only for the Estonian air carriers. The airport services, provided to the air carriers of other countries, are taxable at 0% VAT rate.

Regular flights and charter flights both are treated as international flights.

5) goods transferred and transported to another Member State to a diplomatic representative, a consular agent (except an honorary consul), a representative or representation of a special mission or an

international organisation recognised by the Ministry of Foreign Affairs, headquarters of an international organisation, a diplomatic representation, a consular post, a special mission or a Union institution.

Upon the application of 0% VAT rate it's not important, are the goods transferred and transported to another Member State to an Estonian diplomatic representative or consular agent or to a foreign diplomatic representative or consular agent.

5¹) goods transferred to a Union institution located in Estonia on condition that the total value of the goods without value added tax makes up at least 53 euros pursuant to the invoice, except in the case of public utility services and fuel within the meaning of the Liquid Fuel Act.

As of 1 January 2022, the VAT Act specifies that the VAT incentives granted to the institutions of the European Union (EU) also apply to agencies and bodies established under Union law. Agencies and bodies established under EU law are legal entities separate from other EU institutions and are set up to carry out specific tasks under EU law. EU agencies and bodies are international organisations to which the Protocol on the privileges and immunities of the European Union applies. They must benefit from tax incentives to the same extent and on the same basis as the EU institutions.

5²) goods transferred to the European Commission or to an agency or body established under Union law in the performance of the tasks under the Union law in response to a COVID-19 pandemic, unless those goods are acquired for resale for consideration.

If the conditions for applying the 0% VAT rate no longer apply, the European Commission, agency or body, which acquired the goods or services taxed at 0% VAT rate must notify the tax authority thereof and pay VAT on the specified goods or services at 0% value added tax upon the lapse of the conditions for taxation pursuant to the procedure and under the conditions established on the basis of subsection 3 of § 39 of the VAT Act.

6) goods transferred and transported to another Member State which is a Member State of the North Atlantic Treaty Organisation (hereinafter: NATO) and intended for the performance of the duties of the armed forces of any other NATO Member State or the civilian staff accompanying them if such armed forces take part in the common defence effort, or to international military headquarters.

* Read also "[Value added tax incentives applicable to diplomats, foreign missions, international organisations, EU institutions and armed forces of foreign states](#)"

Beginning from 1 July 2022, the 0% VAT rate also applies to goods transferred and delivered to another Member State and intended for the performance of the duties of the armed forces of any other Member State or the civilian staff accompanying them, if the mentioned armed forces take part in the common defence effort implementing the measures of the European Union in the framework of the common security and defence policy.

6¹) goods transferred to international military headquarters located in Estonia if the tax incentives are laid down in an international agreement ratified by the Riigikogu, or for the performance of the duties to the armed forces of a NATO Member State participating in the common defence effort, except Estonia, and the civilian staff accompanying them.

Beginning from 1 July 2022, the 0% VAT rate also applies to goods transferred in Estonia to the armed forces and their accompanying civilian staff, for the performance of their duties, of a Member State (except Estonia) participating in defence activities carried out for implementing the measures of the European Union in the framework of the common security and defence policy.

In cases specified in clauses 5–6¹, the document in proof of the supply with the 0% VAT rate shall be the value added tax exemption certificate established by Council Implementing Regulation (EU) No 282/2011 (subsection 5¹ of § 15 of the VAT Act).

7) repealed from 7 July 2017. The term “bonded warehouse” is not in use any more. The goods located in a free zone are treated as the goods placed under the customs procedure now – because of this it’s not necessary to expand in separate clauses “placing in a free zone” and “placing under the (certain) customs procedure”;

8) non-Union goods placed under the customs procedure of customs warehousing, free zone, inward processing, transit or temporary importation with total relief from import duties or non-Union goods in temporary storage on the condition that the goods have not been unlawfully removed from under customs supervision and have not been consumed or used in the cases other than those prescribed in the customs legislation within the meaning of the Customs Code;

9) Union goods transferred and transported to a free zone for export purposes and Union goods placed in a free zone which are exported directly from the free zone within two months as of the transportation to the free zone.

* Read also **“Export of goods via a free zone”**

10) gold transferred to Eesti Pank.

* Read also **“Tax warehousing”**

11) the goods specified in Annex V to the EU VAT Directive if the goods are immediately placed in a tax warehouse or have been placed in a tax warehouse (§ 44¹ of the VAT Act) and the transaction does not involve termination of tax warehousing. Since 1 April 2012 this provision shall not apply to fuel released for consumption for the purposes of the Alcohol, Tobacco, Fuel and Electricity Excise Duty Act if the fuel has been placed in the excise warehouse.

0% VAT rate shall be applicable for the supply in a tax warehouse (or in any other place, accepted by

customs authorities) of the goods specified in Annex V to the EU VAT Directive (except the fuel released for consumption which has been placed in the excise warehouse at the same time) on the condition that the transaction does not involve taking the goods out of the tax warehouse. Only temporary taking out of the goods is allowed upon the permission of the tax authority (see also § 44¹ of the VAT Act). If the transaction involves immediate placing of the goods in a tax warehouse (including the transporting the goods, already placed in a tax warehouse, from one tax warehouse to another), such supply also shall be taxable at 0% VAT rate. In the last case it's important that the goods stay in the tax warehousing regime.

* Read also "[Tax warehousing](#)"

12) excise goods under excise duty suspension arrangement placed in an excise warehouse if the transaction does not involve taking the goods out of the excise warehouse, except transporting the excise goods from one excise warehouse to another.

Taxation of the transfer of goods in an excise warehouse: According to clause 12 of subsection 3 of § 15 of the VAT Act, excise goods under excise duty suspension arrangement placed in an excise warehouse are taxable at 0% VAT rate if the transaction does not involve taking the goods out of the excise warehouse, except transporting the excise goods from one excise warehouse to another.

Since 1 April 2012 it's important whether the transferable goods are in excise paid regime or in excise not paid regime. Transactions for the transfer of goods (for example, fuel) in an excise warehouse where the goods are in excise paid regime (are released for consumption) are taxable at 24% VAT rate. If it is the transaction for the transfer of goods under excise duty suspension arrangement inside an excise warehouse, i.e. the transaction does not involve taking the goods out of the excise warehouse, the transaction is taxable at 0% VAT rate. If the transaction involves transporting the excise goods under excise duty suspension arrangement from one excise warehouse to another, such transaction is also taxable at 0% VAT rate.

If the domestic transaction for the transfer of goods involves taking the goods under excise duty suspension arrangement out of the excise warehouse, i.e. release for consumption, the sale is taxable at 24% VAT rate as a regular supply (subsection 1 of § 15 of the VAT Act). If the same goods are placed in a excise warehouse again, all transactions for the transfer of such goods are taxable at 24% VAT rate – the transactions for the transfer of goods inside excise warehouse, the transactions for the transfer of such goods which involve transporting the excise goods from one excise warehouse to another and also domestic transactions for the transfer of the goods which involve taking the goods out of the excise warehouse.

13) goods that are transferred in a canteen, cafeteria or mess of an international military headquarters under the condition prescribed in an international agreement ratified by the Riigikogu.

Thus, the supply of a canteen, cafeteria or mess acting at an international military headquarter is taxable at 0% VAT rate and shall be declared in line 3 of VAT return (form KMD).

14) goods the import of which is exempt from tax under the conditions provided for the application of customs duty relief in accordance with Commission Decision established on the basis of Article 76 of Council Regulation (EC) No 1186/2009 setting up a Community system of reliefs from customs duty (OJ L 324, 10.12.2009, pp. 23–57);

15) goods which are transferred to a person holding an online marketplace if he is deemed to be the purchaser of the goods pursuant to subsection 1³ of § 4 of the VAT Act.

Regardless of the provisions of clause 1 of subsection 3 of § 15 of the VAT Act, tax exemption is applied instead of 0% VAT rate in the following cases (subsection 6 of § 15 of the VAT Act):

1. export of similar goods replacing goods which were returned to Estonia after export within the meaning of the Customs Code if the goods to be replaced were returned to Estonia under a tax exemption on the basis of subsection 2 of § 17 of the VAT Act;
2. export of goods imported into Estonia under 0% VAT rate on the basis of subsection 3 of § 15 of the VAT Act or under a tax exemption on the basis of § 17 of the VAT Act.

Last updated on 29.07.2025

Supply, taxable at 0% VAT rate – services

The services with 0% VAT rate are listed in subsection 4 of § 15 of the VAT Act.

The VAT rate of the following services shall be 0% of the taxable value:

- 1) services where the place of supply is not Estonia, excluding cases where the supply of such services is exempt from tax pursuant to § 16 of the VAT Act;
- 2) the provision of services necessary for the journey to passengers on board of vessels or aircraft during the international transport of passengers.

According to this provision, 0% VAT rate shall be applicable for the services, directly connected to the transport of passengers by nature. For example, according to this provision 0% VAT rate shall be applicable for allowing use of the cabin of the vessel, catering services on board of vessels and aircraft, and also transport services related to the carriage of the luggage. 0% VAT rate can't be applicable for the entertainment services, provided on board of vessels, beauty services (hairdresser, beauty salon) and other similar services which are not directly connected to the transport of passengers by nature.

- 3) the provision of port services to meet the direct needs of vessels navigating international waters ;
- 4) the provision of navigation services and airport services directly connected to provision of service to aircraft used by an air carrier operating mostly on international routes;
- 5) repealed from 1 January 2006. Courier services shall be taxable like transport services for goods.
- 6) the repair, maintenance, chartering and hiring of or establishment of a usufruct on sea-going vessels navigating in international waters, except pleasure craft used for purposes other than business, and aircraft used by an air carrier operating mostly on international routes, and the repair, maintenance and hiring of or establishment of a usufruct on equipment used on such vessels or aircraft.

For the services related to aircraft – the use of the particular aircraft for the international flights is not decisive but the fact that the particular air carrier is operating mostly on international routes. But for the services related to the vessel is important that the particular vessel is navigating in international waters.

- 7) intermediation, if the place of supply of the transaction being mediated is a third country, or the goods being mediated are the goods specified in clauses 1, 3–6 and 10 of subsection 3 of § 15 of the VAT Act, or the services being mediated are the services specified in clauses 2–4, 6, 9, 10, 12 and 14 of subsection 4 of § 15 of the VAT Act.

According to this provision, 0% VAT rate shall be applicable for the intermediation services where the place of supply is Estonia (see § 10 of the VAT Act). 0% VAT rate shall be applicable for the intermediation services where the place of supply is Estonia, if the place of supply of the transaction being mediated is a third country, and for the intermediation of the most of transactions where the place of supply of the transaction itself is Estonia but, even so, 0% VAT rate is applicable for the transaction.

- 8) transport service for goods placed under an external transit procedure, services for the organisation of such transport of goods and ancillary services related to such transport of goods if the carriage is a part of the carriage which begins or ends in a third country;

- 9) transport services for the export of goods, services for the organisation of transport of goods and ancillary services related to such transport of goods.

According to this provision, 0% VAT rate shall be applicable for the services, provided for the transport of the goods for the taking out of the Community.

- 10) transport services for the import of goods, services for the organisation of transport of goods and ancillary services related to such transport of goods, if the cost of such services is included in the taxable value of the goods to be imported.

NB! Beginning from 1 July 2022, the services specified in points 8, 9 and 10 will **always** be taxed at the 0% VAT rate **only if these services are provided to the consignor or consignee of the goods**. Also, **beginning from 1 July 2022**, the transport service to the European Union customs territory, organization of such transport service and ancillary service related to such transport of:

- ✓ non-Union goods placed under the customs warehousing procedure, free zone, inward processing, transit or temporary importation with total relief from import duties, or
- ✓ non-Union goods in temporary storage,

if these services are provided to the consignee or the consignor of the goods, are **always** subject to the 0% VAT rate.

If the services referred to above are provided in another Member State to a person registered as a taxable person or taxable person with limited liability or to a person from a non-Community country engaged in business who is not the consignor or consignee, the 0% VAT rate is applied in accordance with the so-called basic rule (the place of supply of the service is not Estonia but the country of location of the recipient of the service).

11) carriage of goods to the Azores or Madeira or from the Azores or Madeira to Estonia or another Member State;

12) work with movables which are acquired from Estonia or brought to Estonia for the purpose of provision of such service and which are taken out of the Community after the service has been provided;

13) carriage of passengers specified in clause 3 of subsection 2 of § 10 of the VAT Act, including their personal luggage and personal means of transport, if the carriage of passengers in Estonia constitutes a part of international transport of passengers;

14) service provided to a person, representation, agency, special mission, Union institution or armed forces or headquarters located in a foreign state and specified in clause 5 or 6 of subsection 3 of § 15 of the VAT Act;

14¹) service provided to international military headquarters located in Estonia if the tax incentives are laid down in an international agreement ratified by the Riigikogu or for the performance of the duties to the armed forces specified in clause 6¹ of subsection 3 of § 15 of the VAT Act and the civilian staff accompanying them;

14²) service provided to a Union institution located in Estonia or to an agency or body established under the Union law on condition that the total value of the goods without value added tax makes up at least 53 euros pursuant to the invoice, except in the case of public utility services and telecommunications

services.

As of 1 January 2022, the VAT Act specifies that the VAT incentives granted to the institutions of the European Union (EU) also apply to agencies and bodies established under Union law. Agencies and bodies established under EU law are legal entities separate from other EU institutions and are set up to carry out specific tasks under EU law. EU agencies and bodies are international organisations to which the Protocol on the privileges and immunities of the European Union applies. They must benefit from tax incentives to the same extent and on the same basis as the EU institutions.

15) service that is provided by a canteen, cafeteria or mess of an international military headquarters under the condition prescribed in an international agreement ratified by Riigikogu.

Thus, the supply of a canteen, cafeteria or mess acting at an international military headquarter is taxable at 0% VAT rate and shall be declared in line 3 of VAT return (form KMD).

Provision of services with 0% VAT rate shall be certified by a contract concluded for the provision of such service, a written order, invoice or other document in proof of the provision of the service. The tax authority has the right to request additional documents in proof of the provision of the service (subsection 5 of § 5 of the VAT Act).

Regardless of the provisions of clause 1 of subsection 4 of § 15 of the VAT Act, tax exemption is applied instead of 0% VAT rate to a service whose place of supply is another Member State if, upon provision of the service, the taxable person uses his VAT registration number in another Member State.

Thus, the VAT Act enacts directly that if a person has the VAT registration number in the other Member State and provides the services, using this VAT registration number of the other Member State – such supply shall not be declared in his Estonian VAT return at all, neither as taxable supply nor as exempt supply.

16) service provided to the European Commission or to an agency or body established under the Union law upon the performance of the tasks assigned to it by the Union law in order to respond to the COVID-19 pandemic, unless the specified service is acquired for resale for consideration;

If the conditions for applying the 0% VAT rate no longer apply, the European Commission, agency or body, which acquired the goods or services taxed at 0% VAT rate must notify the tax authority thereof and pay VAT on the specified goods or services at 0% value added tax upon the lapse of the conditions for taxation pursuant to the procedure and under the conditions established on the basis of subsection 3 of § 39 of the VAT Act.

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