

Taxation of goods

Legislation

Value-Added Tax Act (hereafter VAT Act) subsections 7–9 of § 2; § 3; § 5; § 6; § 7; § 8; § 9; subsection 2 of § 11; § 13; § 14; clauses 1 and 2 of subsection 3, and clause 9 of subsection 4 of § 15; § 17; subsection 2 of § 21; § 28; subsection 6 of § 29; subsections 7 and 11 of § 35; subsection 3 and clause 4 of subsection 8 of § 37; subsections 2¹–2⁷, 4 and 7 of § 38, and subsection 16 of § 46

Customs Act

Regulation No 38 of the Minister of Finance of 30 March 2004 “The procedure for the payment of value added tax upon intra-Community acquisition of a new means of transport by a person who is not registered as a taxable person or taxable person with limited liability” (in Estonian)

Regulation No 66 of the Minister of Finance of 7 April 2004 “The procedure for treating goods transferred at sales facilities located in the customs control zone of an international airport open for passenger traffic as exports” (in Estonian)

Regulation No 70 of the Minister of Finance of 7 April 2004 “The procedure for treating goods transferred to third country natural persons as exports” (in Estonian)

Regulation No 75 of the Minister of Finance of 7 April 2004 “The procedure for the refund of value added tax paid upon the acquisition of new means of transport in special cases” (in Estonian)

Regulation No 17 of the Minister of Finance of 10 June 2014 “The format of the value added tax return” (in Estonian)