Taxable value of exported goods

The taxable value of goods to be exported is determined on the basis of the general principles laid down in § 12 of the VAT Act, i.e. as a rule, the sales price of the goods is taken as the basis. At the same time, a clarification has been added which prevents the goods from being unrestrictedly overpriced, i.e. if the sales price of the goods is significantly higher than the normal value of the goods, the normal value of the goods must be taken as the taxable value of goods and not the total sales price (subsection 14 (1) of the VAT Act).

Upon the re-export of goods brought to Estonia under the inward processing customs procedure or upon prior export of products produced from equivalent goods under the authorisation for inward processing, the value of goods imported for processing or the value of equivalent goods shall not be included in the taxable value (subsection 14 (2) of the VAT Act).

Last updated on 08.01.2025