Imports exempt from tax

VAT is not imposed on the import of the following goods:

- ✓ goods the supply of which is exempt from tax (§ 16 of the VAT Act);
- ✓ gold imported by Eesti Pank;
- ✓ banknotes and coins the exchange rate of which is determined by the European Central Bank.

Import, intra-Community acquisition and transfer of silver coins with a nominal value in euro or in a currency to which the European Central Bank determines the exchange rate is exempt from tax. The VAT Act treats such coins as means of payment, the acquisition and sale of which must not be included in a VAT return. In cases where a taxable person of another Member State treats the transfer of coins as intra-Community supply of goods, the tax-exempt acquisition must be indicated in the informative fields 6 and 6.1 of a VAT return.

Where silver coins do not have the exchange rate of the European Central Bank, their import, intra-Community acquisitions and sales turnover will be subject to standard taxation.

Gold coins which have been minted after 1800 and which are in circulation or have been in circulation after 1800 of a purity equal to or greater than 900 thousandths and the open market sales price of which does not exceed the price of gold contained in the coin by more than 80 per cent are also exempt from tax.

Import, intra-Community acquisitions and sales turnover of investment gold are exempt from tax. A VAT return must include tax-exempt intra-Community acquisitions and tax-exempt sales.

Since 1 July 2022, the exemption from VAT excludes the import, intra-Community acquisition and domestic transfer of so-called commemorative coins, with the exception of investment gold, which remains exempt from tax. Under the VAT Directive, the tax exemption does not apply to coins and notes which, although they are legal means of payment in the issuing country, are not intended to be used as a means of payment and are not normally used as means of payment (so-called commemorative coins and investment coins which, for tax purposes, are not treated as means of payment but as goods).

The term ‘collector coin’ is defined in **Article 5 of Regulation (EU) No 651/2012 of the European Parliament and of the Council of 4 July 2012 on the issuance of euro coins**. Collector coins meet the following criteria:

1. their face value must be different from the face values of circulation coins;
2. their images must not be similar to the common sides of circulation coins, and if their images

are similar to any national side of circulation coins, their overall appearance can still be easily differentiated;
3. their colour, diameter and weight must differ significantly from circulation coins for at least two of these three characteristics; the difference shall be regarded as significant if the values including tolerances are outside the tolerance ranges fixed for circulation coins;
4. they must not have a shaped edge with fine scallops or a “Spanish flower” shape.

- ✓ revenue stamps;

- ✓ natural gas and electricity, heating and cooling energy imported through networks and gas pumped into natural gas networks by gas transport tankers;

- ✓ goods subject to immediate tax warehousing;

  According to the amendment, which entered into force on 1 January 2010, the recipient of imported goods destined for tax warehousing need not be a tax warehousekeeper.

- ✓ alcohol and tobacco products delivered from a third country to Estonia in the personal luggage of passengers within the maximum limit and under the conditions exempt from excise duty as provided in the Alcohol, Tobacco, Fuel and Electricity Excise Duty Act;

- ✓ goods of a non-commercial nature not specified in clause 7 of subsection 1 of § 17 that have been delivered from a third country into Estonia in the personal luggage of passengers in the amount of 300 euros and in the case of using air and sea transport, except private pleasure flying or private pleasure seafaring, in the amount of 430 euros. If the total value of the goods exceeds the aforementioned maximum limit, the value of the goods exceeding the maximum limit will be subject to value added tax in full.

  Import is deemed of a non-commercial nature if it includes only goods intended solely for the personal use of a traveller or his or her family members or goods intended to be used as gifts and the goods are of incidental nature. The VAT Act specifies that if the value of a goods item or the total value of the goods exceeds the limit, the value of the goods exceeding the limit is to be subject to VAT as a whole. For example, if a bus passenger brings a coat 200 euros in value and a costume costing 150 euros, VAT is charged on the value of the costume.

- ✓ up to 500 grams of coffee or 200 grams of coffee extract or essence and 100 grams of tea or 40 grams of tea extract or essence with the value of up to 45 euros per one consignment of goods of a non-commercial nature, which is sent from one natural person to another natural person;

  A consignment of a non-commercial nature is where a consignment is sent by one natural person to another natural person on an occasional basis, contains only goods intended for the personal use of the consignee or his family, and the nature or quantity of which does not indicate a commercial purpose and which is sent by the consignor to the consignee free of charge. The threshold for

- exemption of non-commercial consignments sent by a natural person of a non-Community country to another natural person is 45 euros. Thus, if the value of a non-commercial consignment exceeds 45 euros, a customs declaration must be lodged for the consignment and VAT must be paid. In addition to the value limit (45 euros), the above quantitative limit applies to coffee and tea.

  As of 1 July 2022 it has been specified that upon import the following are exempt from tax: **goods of a non-commercial nature with the value of up to 45 euros, alcohol or tobacco product within the scope and under the conditions of the maximum limit exempt from excise duty as provided in the Alcohol, Tobacco, Fuel and Electricity Excise Duty Act; up to 500 grams of coffee or 200 grams of coffee extract or essence and 100 grams of tea or 40 grams of tea extract or essence with the value of up to 45 euros per one consignment of goods of a non-commercial nature, which is sent from one natural person to another natural person.**

- **As of 1 July 2022** fuel transported from a country outside the European Union to Estonia will not be subject to VAT upon import to the extent and on the conditions provided for in **§ 68 of the Alcohol, Tobacco, Fuel and Electricity Excise Duty Act** .

- The import of goods with customs preferences specified in 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), except in Articles 23, 24, 42, 44–52, 57, 58 and 67 (1) (a) and 68 (1) (a), and in Title 6 Chapter 2 of the Customs Code is not subject to value added tax under the conditions prescribed for entitlement to customs duty relief. **With effect from 1 July 2022, this item has been specified as follows: the import of goods with customs preferences specified in 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), except the import of goods specified in Articles 23–27, 42, 44–52, 57, 58, in clause a of subsection 1 of Article 67, clause a of subsection 1 of Article 68 and Articles 107–111, and the import of goods specified in Division 6 of Chapter 2 of the Customs Code is not subject to value added tax under the conditions prescribed for application of exemption from customs duty.**

  Thus, as a rule, VAT is not imposed on the import of goods benefiting from relief from customs duty. In certain cases, the exemption from VAT does not extend to consignments of low value and non-commercial nature, educational, scientific and cultural materials, instruments and apparatus used in research and medicine.

  With an amendment, which entered into force on 1 May 2010, goods imported by disabled persons for their personal use and which are in the list established by Regulation No 63 of the Minister for Social Affairs of 4 December 2006 titled “Medicinal products, contraceptives, sanitary and hygiene products, medical devices and accessories subject to VAT at a rate of 9%”, are subject to VAT at a rate of 9% (VAT exemption was applied until 30 April 2010). Only for institutions and associations involved in the education or assistance of disabled persons is the import of goods intended for disabled persons exempt from VAT, and not for the persons with disabilities themselves.

- The import of goods referred to in Title 6, Chapter 2, Section 1 of the Code is not subject to VAT if the goods have been re-imported by the same person who exported the goods. The import of the specified goods is also not subject to VAT in the case of imports specified in subsection 4 of § 6 of

- the VAT Act (transfer of goods with customs status of Union goods from a special territory to Estonia) if this is in compliance with the requirements for exemption from customs duty.

- In addition, books, periodic publications or other data media sent to libraries, research, development or educational institutions, as well as confiscated counterfeit goods transferred to health care institutions, social welfare institutions or local government units pursuant to law will not be subject to VAT upon import.

- An amendment, which entered into force on 1 May 2010, extended the range of confiscated counterfeit items to be handed over to health care or social welfare institutions. According to the amendment, any counterfeit goods in addition to clothing and footwear(e.g. bicycles, belts, etc.) can be handed over for use without charge. The condition is that unauthorised labels have been removed from the items and there is consent from a right-holder. e recipient of confiscated counterfeit goods may also be a private provider of social welfare services, e.g. a private limited company, in addition to the health care and social welfare institution of the state or local government.

- VAT is not charged on the import of goods upon placing non-Union goods under the customs procedure for release for free circulation (customs procedure code 42) if the following conditions are met (subsections 2^1 and 2^2 of § 17 of the VAT Act):

    1. the importer of the goods or a customs agency acting as a representative thereof is an Estonian taxable person;
    2. immediately after the goods have been imported, they are delivered, in the same condition, to another Member State to a taxable person or a taxable person with limited liability of the other Member State;
    3. intra-Community supply is created as a result of transport of the goods to another Member State;
    4. upon import of the goods, the importer of the goods or a customs agency acting as a representative thereof proves the intention to transport the goods to another Member State to a taxable person or a taxable person with limited liability registered by the other Member State and, after the goods have been delivered, provides the customs authority with documentation in proof of the intra-Community supply of the goods;
    5. a security is provided in order to secure the performance of the tax liability which may arise as a result of failure to perform the conditions provided for above. The security must be provided and released, used and its amount calculated pursuant to the procedure provided for in the customs legislation.

    The exemption provided for in this provision applies only if all the above conditions are met.

    As of 1 April 2012, in addition to the importer of goods registered as a taxable person in Estonia, the tax exemption may also be implemented by a customs agency which represents an importer who is a foreign person not registered as a taxable person in Estonia and on whose behalf the customs agency prepares the customs declaration for the import of the goods and ensures that the goods

are dispatched to another Member State to a taxable person registered there. The intra-Community supply of goods made on behalf of another person must be declared by the customs agency. By way of exception, the transaction is declared only in the report on intra-Community supply (form VD). It is not declared by the customs agency in field 3 of the VAT return (form KMD) among the transactions subject to the 0% rate.

If the goods are imported by an Estonian taxable person, the intra-Community supply of the goods is not declared by the customs agency, but is declared by the Estonian taxable person in its forms KMD and VD.

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