# Time of intra-Community supply of goods

Intra-Community supply of goods (including the transfer of goods transported as call-off stock from Estonia to another Member State) is generated on the 15th day of the month following the month in which the goods were dispatched or made available to the purchaser or on the date on which an invoice is issued for the goods if the invoice is issued prior to the fifteenth day of the month following the month in which the goods are dispatched or made available to the purchaser (subsection 2 of § 11 of the VAT Act).

If goods delivered from Estonia to another Member State as call-off stock have not been transferred or returned to Estonia within 12 months of the arrival of the goods in the other Member State, the intra-Community supply of the goods will be deemed to have taken place on the day following the expiry of the 12 months period in accordance with clause 3 of subsection 1 of § 7 of the VAT Act (subsection $3^1$ of § 7 of the VAT Act).

If the conditions for the treatment of goods as call-off stock (subsection $3^1$ of § 2 of the VAT Act) are not fulfilled within 12 months, the delivery of the goods to another Member State will be deemed to be intra-Community supply on the day on which the ground for not being treated as intra-Community supply ceases to exist.

The report on intra-Community supply must be submitted to the tax authority by the 20th day of the month following the calendar month (subsection 2 of § 28 of the VAT Act).

Last updated on 08.01.2025