

Obligations of the user of the special scheme

The user of the special scheme must submit a quarterly supply report for each quarter by the end of the month following the quarter in the Estonian Tax and Customs Board's e-services environment e-MTA, which contains the following information:

1. the total amount of supply generated in Estonia during the quarter in euros or the note "0" if no supply was generated;
2. the total amount of supply generated in another Member State during the quarter in euros or the note "0" if no supply was generated;
3. in the case of a Member State where several thresholds for the registration obligation are applied, the total amount of supply in euros separately for goods and services;
4. the total amount of supply generated during the previous quarter after the submission of the advance notification or the note "0" if no supply was generated if the advance notification was submitted before the quarter in which the application of the special scheme began.

If a user of the special scheme exceeds the European Union supply threshold of 100,000 euros in the current calendar year, they must notify the tax authorities within 15 working days from the day the supply threshold was exceeded in the e-services environment e-MTA and submit the final report on the supply generated from the beginning of the current quarter until the supply threshold for the calendar year was exceeded.

[Instructions for submitting quarterly supply reports under the special scheme for small businesses | 561.41 KB | pdf](#)

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