Completing and submitting declarations

Where and how can declarations be submitted

The declarations are submitted to the Estonian Tax and Customs Board electronically via the e-services environment e-MTA by uploading an XML file.

To submit CRS and DAC2 declarations:

1. sign in to the **e-services environment e-MTA**
2. select "Reports" – "Exchange of information reports" – "Financial information declarations (FATCA/OECD/EU DAC2)"
3. on the page of list of declarations, press the button "Add new declaration"

SUBMITTING DECLARATION

To submit a full version of the declaration, select "Add declaration from file", then select "Obligation type" and "Year" and search for the file you will upload on your computer.

After pressing the button "Import", a data check (file validation) takes place.

In case of errors, information about them is displayed to the user and the declaration needs to be corrected.

If no errors are found, the declaration will appear on the list of declarations in the "Preparation" status.

After pressing the button "Confirm", the validation will be carried out again and, if passed, the declaration will be confirmed.

It is possible to delete a declaration in the "Preparation" status by selecting the corresponding icon.

CHANGING DECLARATION DATA

If some data were not declared in the form, or if a line is filled in incompletely or incorrectly, the file needs to be reloaded to change the data.

UNDOCUMENTED FINANCIAL ACCOUNT

Section III (B) 5 and Section III (C) 5 of the CRS (Common Reporting Standard) regulate the nature of an undocumented financial account and the scope of reporting obligations.

The concept of an undocumented financial account extends to existing financial accounts for the owner of which only a hold mail order (hold mail) or intermediary address (in care of) has been collected in the reporting jurisdiction, and no additional data has been collected about the owner of the account, which would, among other things, enable the person's tax residency to be determined or specified. Only when using the aforementioned data fields and the collection of additional information (as well as the implementation of due diligence measures) has been delayed, the previously described financial accounts must be reported as undocumented financial accounts.

In the event that a reporting financial institution has financial accounts that can be classified as undocumented financial accounts, please inform us about the existence of such accounts via the e-mail address **infovahetus@emta.ee**.

Filling in a declaration

The forms of declarations are established by the **regulation of the Minister of Finance**.

The technical specifications of the CRS and DAC2 files can be found on the web page "**Technical information of services**".

ADDITIONAL INFORMATION

The CRS is also available on the OECD website:

- **Common Reporting Standard (CRS)**
- **Standard for Automatic Exchange of Financial Account Information in Tax Matters**
- **Standard for Automatic Exchange of Financial Account Information in Tax Matters: Implementation Handbook**

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