Exchange of financial accounts information

On the basis of the **Council Directive 2014/107/EU** and the OECD Convention on Mutual Administrative Assistance in Tax Matters, and the **Common Reporting Standard** multilateral agreement, **Estonian financial institutions** have the obligation to provide information on the accounts of non-residents and to submit respective declarations:

- ✓ "Collection of financial accounts information exchanged on the basis of Article 6 of the Convention on Mutual Administrative Assistance in Tax Matters" (form CRS) and
- ✓ "Collection of financial accounts information exchanged with the Member States of the European Union" (form DAC2).

Additional information

- ※ **Form of Declaration Arising from Tax Information Exchange Act and Establishment of Procedure for Submission and Completion Thereof (in Estonian)**

  Regulation of the Minister of Finance No 16 of 19 May 2015

- ※ **Exchange of tax information**

  Ministry of Finance web page

- ※ **Guide "Definition of Financial Account and Financial Institution, as well as due diligence requirements (FATCA, CRS, DAC2)" (in Estonian) | 220.17 KB | pdf**
- ※ **List of jurisdictions participating in financial information exchange (as at 15 September 2026, in Estonian) | 123.25 KB | pdf**

Checking the format and structure of a tax identification number (TIN)

- ※ **European TIN Portal**

- European Commission portal (EU Member States)

- **Tax Identification Numbers (TINs)**

  OECD web page (EU Member States and third countries)

Help information

If you have any questions, please contact **arikliient@emta.ee** or call **+372 880 0812**.

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