

Notification of the reporting entity

An MNE group (consolidated revenue exceeding 750 million euros) member that is a resident of Estonia for tax purposes must file a notification of the entity (group member) who submits the CbC report (name, registry code and address) and the entity's country of residence either:

- ✓ to the e-mail address emta@emta.ee (notification must be digitally signed), or
- ✓ via the [e-services environment e-MTA](#) (select "Communication" – "Correspondence").

The notification must be submitted **by 30 June at the latest** (or 6 months from the end of the fiscal year).

The obligation to submit a CbC report is established in the [Tax Information Exchange Act](#), but it is based on the EU Directive and the OECD model.

On the basis of the country-by-country report of a group submitted to a foreign tax authority by the parent entity, the foreign tax authority will forward the information concerning an Estonian member to the Estonian tax authority through international exchange of information.

Last updated on 24.05.2022