REPUBLIC OF ESTONIA
TAX AND CUSTOMS BOARD

Tax information exchange

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Exchange of information on cross-border arrangements (DAC6)

Amendments to the Tax Information Exchange Act regarding exchange of information on cross-border arrangements have been published in the **Riigi Teataja on 21 December 2019**.

The amendments were adopted in order to incorporate amendments resulting from **Council Directive (EU) 2018/822** as regards mandatory automatic exchange of information in the field of taxation in relation to reportable cross-border arrangements.

A new **chapter 2^{2} titled "Automatic exchange of information on cross-border arrangements in European Union"** containing 12 paragraphs was added to the Tax Information Exchange Act:

§ 20^{8} "Cross-border arrangement"
§ 20^{9} "Reportable arrangement"
§ 20^{10} "Information provider"
§ 20^{11} "Taxable person concerned"
§ 20^{12} "Related persons"
§ 20^{13} "Obligations of information provider"
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§ 20^{15} "Reporting country of information provider"
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§ 20^{17} "Reporting obligation of taxable person concerned"
§ 20^{18} "Reporting country of taxable person"
§ 20^{19} "Multiplicity of taxable persons concerned"

Changes in international tax information exchange

The fight against tax avoidance and tax evasion has been identified as a political priority in the European Union and in the Organisation for Economic Co-operation and Development (OECD). So far, seven administrative cooperation directives have been adopted in order to reduce aggressive tax planning and increase the transparency of national tax systems.

In the field of direct taxation, cooperation on exchange of information has been enhanced in recent years with the following measures:

1. automatic exchange of information on different types of revenue in the European Union implemented since 2015 [1];
2. exchange of financial account information in tax matters implemented since 2016 [2];
3. exchange of information on binding advance tax rulings implemented since 2017 [3];

4. exchange of information on country-by-country reporting by MNE groups, implemented since 2017 [4];
5. granting tax authorities domestic access to the data on determining beneficial owners, implemented since 2018 [5];
6. exchange of information on tax-related arrangements, implemented since 2020 [6];
7. exchange of platform information, implemented since 2023 [7].

The European Commission has explained [8] that exchanging information on tax arrangements is important because it is increasingly difficult for Member States to protect their national tax bases as tax planning structures become increasingly complex and take advantage of the increased mobility of capital and persons in the internal market. In general, these harmful structures consist of arrangements involving different jurisdictions and move taxable income to a more favourable tax environment or reduce the overall tax burden. Aggressive tax planning makes it possible to exploit mismatches between corporate tax systems, to benefit from preferential tax regimes or to interpret laws in a manner that was not provided for by the legislator. Aggressive tax planning often results in significant losses in Member States' tax revenues, which prevents them from applying tax policies fostering economic growth. The European Parliament has called for stronger action against intermediaries that contribute to the spread of tax evasion schemes [9].

Arrangements that create the possibility to avoid the exchange of information on financial accounts and hide beneficial owners as defined in the Money Laundering and Terrorist Financing Prevention Act are equally harmful. The European Commission assessed that the most cost-effective form of automatic exchange of information is, where information is collected in a single central register maintained by the European Commission, allowing for substantial automation of work processes and reducing costly manual work in the processing of information. The European Commission's central register is also used to compile information on tax authorities' binding tax rulings and advance pricing agreements.

Automatic exchange of information on cross-border arrangements

The automatic exchange of information on cross-border arrangements imposes an obligation on tax advisors and taxpayers to inform tax authorities about cross-border tax planning arrangements. The automatic exchange of information on cross-border arrangements has been imposed in Estonia **on direct taxes**, meaning that there is no obligation to notify arrangements for VAT, customs duties, excise duties, social security contributions, fees and (service) charges.

The list of the composition of the information to be submitted on an arrangement subject to reporting can be found in **Annex 16 to Regulation No 16 of the Minister of Finance** (PDF, in Estonian).

[1] Main text of the Directive on administrative cooperation

[2] 2014 amendment to the Directive on administrative cooperation

[3] 2015 amendment to the Directive on administrative cooperation

[4] **First 2016 amendment to the Directive on administrative cooperation**

[5] **Second 2016 amendment to the Directive on administrative cooperation**

[6] **2018 amendment to the Directive on administrative cooperation**

[7] **2021 amendment to the Directive on administrative cooperation**

[8] **The Commission's explanations can be found in the part of reasons for and objectives of the proposal for a directive**

[9] **More information about the European Parliament's Committee on tax rulings.** In light of the "Panama papers" and other scandals, the European Parliament has commissioned various studies to open up the nature of the problem and offer solutions, see more **https://www.europarl.europa.eu/RegData/etudes/STUD/2017/602030/IPOL_STU(2017)602030_EN.pdf** (PDF) and **https://www.europarl.europa.eu/RegData/etudes/STUD/2017/602029/IPOL_STU(2017)602029_EN.pdf** (PDF).

Last updated on 08.01.2025

Cross-border and reportable arrangement

What is a cross-border arrangement

The obligation to provide information on an arrangement applies only if there is a cross-border aspect and the arrangement has an impact on tax liability, exchange of information on financial accounts or can conceal the beneficial owner. In the case of arrangements impacting tax liability, at least one of the cross-border conditions listed below must be met:

1. the persons participating in the arrangement are residents in different states or jurisdictions;
2. at least one of the persons participating in the arrangement is a resident in more than one state or jurisdiction at the same time;
3. at least one of the persons participating in the arrangement operates in a state or jurisdiction in which he is not resident.

In addition, cross-border arrangements that may make it difficult or impossible to exchange information on financial accounts and to identify beneficial owners are covered by the notification obligation.

What is a reportable arrangement

In the case of a reportable arrangement, the cross-border aspect must be fulfilled and the arrangement must comply with at least one of the criteria established by **Regulation No. 1 of the Minister of Finance of 17 January 2020 on criteria for cross-border arrangements** (for more information, see **"Arrangements that depend on the main benefit criterion"**). The regulation establishes an exhaustive list of criteria for reportable tax arrangements. The list is not exhaustive as regards exchange of information on financial accounts and identification of beneficial owners.

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Persons in information exchange

Who is an information provider

The information provider may be any person who has personally or through other persons supplied services related to an arrangement to a taxable person. Services related to an arrangement include the service of developing, marketing, making available or organizing or managing the implementation of a reportable arrangement, as well as the provision of assistance and advice in the provision of those services. In certain cases, a taxable person may also be the information provider (more in chapter **"In which cases do the obligations of the information provider transfer"**).

A person who can be presumed not to have known or should not have known that the service provided or the assistance or advice provided upon the provision of the service was related to a reportable arrangement is not an information provider. Similarly, persons who analyse issues of international taxation in the course of research and teaching are not information providers.

Who is a taxable person concerned

In the context of the exchange of information on reportable arrangements, the taxable person concerned is a person:

- to whom the reportable arrangement has been made available by a service provider;

- whose team has developed the arrangement;
- who is willing to implement the reportable arrangement (including, for example, if the arrangement is ordered by a person related to the person, e.g. a subsidiary); or
- who has implemented its first stage.

Who are related persons in the exchange of information on cross-border arrangements

In the context of exchange of information on cross-border arrangements, the related person is a person:

- who participates in the management of the other person in a position that provides an opportunity to significantly influence the activities of another person, and
- who holds more than 25 per cent of the share capital or stock or the total number of voting rights of one legal person or at least 25 per cent of the right to receive profit.

In addition, related persons are also persons who jointly control the same person.

The definition of related parties includes both direct and indirect holding. If a person has indirect holding in another person's capital, the amount of indirect holding shall be determined by multiplying the size of the holding in the undertaking by the amount of holding in each successive subsidiary. The multiplication of holdings makes it possible to determine the amount of indirect holding (percentage) in the indirectly controlled undertaking. For example, if a person has a holding of 80% in undertaking A and that undertaking has a 50% holding in undertaking B, it is apparent from multiplying those holdings that the indirect holding of a person in that undertaking (B) is 40%, which means that the person is a related person. A person who holds more than 50% of the voting rights is considered to have full voting rights. The term 'capital' has been used to include in the definition not only share capital or stock but also shareholdings in other types of legal persons established abroad.

Related persons also include natural persons in respect of whom family (i.e. the spouse or partner of the person, children and parents) is treated as a single person in the context of the exchange of information on reportable arrangements.

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Obligations of information provider

What are the obligations of the information provider

Neither the information provider nor the taxable person concerned are obliged to carry out an investigation to find out new or additional circumstances relating to a reportable arrangement or its implementation which are not known but which may be known to other persons providing services related to the arrangement. Each information provider has an obligation **to report information that it has about the arrangement**.

Information about the reportable arrangement must be submitted to the tax authority within 30 calendar days as of:

- the day following the day on which the reportable arrangement is made available for implementation,
- the day following the day on which the reportable arrangement is ready for implementation, or
- the day on which the first action was made to implement the reportable arrangement.

The choice is made dependent on which day arrives earlier. By 28 February 2021, arrangements which started to be implemented between 25 June 2018 and 30 June 2020 had to be reported. The arrangements started to be implemented between 1 July 2020 and 31 December 2020 are distinguished in relation to the postponement of the initial reporting deadlines and had to be reported one month earlier.

In the case of **standard arrangements**, there is a **periodic reporting obligation**, which is performed every three months with new and additional information. The standard arrangement is defined as an arrangement that has been developed, marketed, ready for implementation or available in a form that does not require significant adjustment for implementation. For the first time, periodic information on standard arrangements had to be provided by 30 April 2021.

The **data set** to be submitted on a reportable arrangement is established by Regulation No 16 of the Minister of Finance (**Annex 16** (PDF, in Estonian)). The tax authority will assign a unique reference number to each arrangement or part of the arrangement submitted for the first time. The reference number is entered in the central register maintained by the European Commission, which allows to establish links between information provided for the same arrangement in different countries.

In order to monitor the use of the arrangement and to avoid double reporting, the information provider is **obliged to inform all other persons who have provided services, assistance or advice** in connection with the same arrangement or part of the arrangement of the reference number.

As of January 2023, the **information provider** as defined in **subsection 1^{1} § 20^{10} of the Tax Information Exchange Act** submits the information to the tax authority within 30 days as of the day on which the information provider **provided, directly or through other persons, assistance, support or advice** in connection with the cross-border arrangement. Before 1 January 2023, the information providers described in subsection 1^{1} § 20^{10} of the Tax Information Exchange Act submitted information to the tax authority in the same way as other information providers.

In which cases do the obligations of the information provider transfer

Information need not be provided by persons who are obliged to keep professional secrecy, in particular lawyers and employees of audit offices. In such cases, the information provider will inform the other information provider concerned, or in the absence of such an information provider, the taxable person concerned to whom the obligations of the information provider are transferred.

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Submitting information provider's report

Where is the information provider's report submitted

If the information provider becomes liable for reporting obligation in more than one Member State, one of which is Estonia, and the connection with Estonia is first on the list below, the information provider must submit the information to the Estonian Tax and Customs Board. The connection between the information provider and the Member State may be the following:

- the information provider is a resident thereof;
- the information provider has a permanent establishment there through which it provides services related to the reportable arrangement;
- the information provider is established there or its activities are subject to the legislation of that state;
- the information provider is a member of a professional association of that state, which unites

- persons who provide legal or tax advisory services.

The information provider is not obliged to provide information if he or one of the related persons has already submitted the same information in another Member State and the information provider has evidence to submit to the tax authority that the obligations have been performed in another Member State. The easiest way to prove the performance of the obligations of the information provider in another country is by notifying the tax authority of the other Member State of the reference number assigned to the arrangement already reported.

Who provides information if there are multiple information providers

In the development of cross-border arrangements, it is natural to involve persons from different countries, which can lead to reporting obligations for the same arrangement in different countries as well as for several persons at the same time.

The information provider shall be exempt from recurrent reporting obligations if the information provider can provide a reference number assigned to the arrangement already reported or other evidence that the same information has been provided by another information provider. However, it should be borne in mind that the obligation is to provide only the information that is in the possession of each individual information provider in relation to the service provided and that the information provider is not obliged to carry out an investigation in order to identify new or additional circumstances relevant to the reportable arrangement or its implementation.

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Reporting obligation of taxable person concerned

When does the taxable person concerned have the reporting obligation

The information provider is the taxable person concerned, where the person who has provided the service related to development, marketing, making available for organization of its implementation or management of a reportable arrangement, has no obligation to provide information on such arrangement in any of the Member States or if there is no such person.

The reporting obligation will arise for the taxable person concerned in the following cases:

- the cross-border arrangement has been developed by the taxable persons themselves;
- the reportable arrangement has been developed by a person who has no connection to a Member State of the European Union;
- the information provider refrains from providing information on the arrangement due to obligation to keep professional secrecy.

Where must the taxable person concerned provide information

If the taxable person is liable for reporting obligation in more than one Member State, one of which is Estonia, and the connection with Estonia is first on the list below, the information provider must submit the information to the Estonian Tax and Customs Board. The connection between the taxable person and the Member State may be the following:

- the taxable person is a resident thereof;
- the taxable person has a permanent establishment there, which benefits from a reportable arrangement;
- the taxable person receives income or earns profits there, but is not resident there and has no permanent establishment there;
- the taxable person is active there but is not resident there and has no permanent establishment there.

The taxable person concerned is not obliged to provide information if he or one of the related persons has already submitted the same information in another Member State and they have evidence to submit to the tax authority that the obligations have been performed in another Member State.

Who must provide information if several taxable persons concerned are under an obligation

A number of taxable persons concerned may be involved in a single arrangement. In order to avoid double reporting, the primary reporting obligation shall be on the taxpayer who has agreed on the development of the arrangement with a service provider, and in the case of an in-house arrangement, the person under whose management and control the arrangement is planned to be implemented.

Last updated on 08.01.2025

Criteria for cross-border arrangements

Regulation of the Minister of Finance of 17 January 2020 "Criteria for cross-border arrangements"

Some arrangements are relevant for the purpose of meeting the obligation to exchange information only if they fulfil the main benefit criterion of obtaining a tax advantage. However, obtaining a tax advantage is not important for all arrangements. The main benefit criterion is complied with if, taking into account all the relevant circumstances, getting a tax advantage is a reasonably expected main benefit or one of the main benefits resulting from the arrangement.

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Arrangements that depend on the main benefit criterion

Information must be provided on the following cross-border arrangements that depend on the main benefit criterion:

1. an arrangement by which the relevant taxpayer or a person participating in the arrangement has undertaken a duty of confidentiality related to the tax advantage;

2. an arrangement for which the information provider is entitled to get remuneration or compensation, which is determined by the amount of the tax advantage resulting from implementation of the arrangement, or according to whether the expected tax advantage is provided by the implementation of the arrangement;

EXAMPLES

- A company is restructured in such a way that there is a change in risks, assets and functions within the group resulting in a reduction or increase in the revenue attributed to the company. In transactions between unrelated parties, higher risk is generally compensated by higher income and lower risk is compensated by lower income. Also in terms of functions, the income from a

- transaction usually correspond to the tasks performed by the company and to the assets used for that purpose. Therefore, if the arrangement changes the division of the company's/group's risks, assets and functions within the group and results in a tax advantage, information must be provided on such an arrangement.

- The right to a payment exempt from tax is created and the remuneration of the person providing services related to the arrangement depends on the amount of the exemption.

3. an arrangement with a standard structure which can be used by different taxable persons without any significant adjustments each time;

EXAMPLES

- One company purchases another company with loan capital, followed by a merger of the two companies, either under the conditions and in accordance with the procedure laid down in the loan agreement or in accordance with the company's policy. As a result of the merger, the acquiring company will start to pay the cost of the loan capital from the income derived from the economic activities of the acquired company, and the interest cost of the loan can be deducted from the taxable income.

- A merger (or a division) of a resident company with a foreign company takes place, as a result of which part of the assets (including money) and liabilities are either transferred to the foreign company or the foreign company is merged with the resident company. Part of the arrangement is the distribution of the proceeds of the merger or division in the form of dividends.

4. an arrangement implemented by a person who participates in the arrangement with the purpose to acquire a loss-making company, terminate its principal activity and use the losses of that company for reducing its tax liability, whereby the arrangement may also include transfer of losses to another country or jurisdiction or use of the losses for reduction of tax liability in an accelerated procedure;

5. an arrangement by means of which the income received is shown as an asset, gift or other income that is taxed at a lower tax rate or is exempt from income tax;

EXAMPLE

- Income earned from abroad as a result of active work is taken out of an enterprise as revenue from ownership, rather than a payment as remuneration. Since, as a result of the arrangement, the transaction is taxed as a different category of income from its content and gives rise to a tax advantage, information on the arrangement must be reported.

6. an arrangement with the purpose to reallocate resources, for example, through an association which has no substantial economic activity without any other principal commercial purpose or whose transactions have the effect of mutually offsetting, cancelling or any other similar effects;

EXAMPLES

- An Estonian enterprise grants a loan to a foreign enterprise using several enterprises. The aim of such an arrangement is to create a situation in which interest income is deductible from taxable income in countries where it is most beneficial.

- A related party of an Estonian enterprise in a foreign country takes out a loan to an enterprise located in a foreign country in order to make an investment in Estonia. Similarly to the arrangement referred to in the preceding paragraph, the objective here is to reduce (usually under the classical corporate income tax system) profits taxable abroad.

7. an arrangement involving cross-border payments between related parties, which are treated as expenses related to business and in which at least one of the circumstances provided for apply:

- the payee is a resident of a state or jurisdiction in which no tax is levied on profits earned or distributed by the undertaking or is taxed at zero or near- zero rate;

- the payment is tax-exempt or is not included in the taxable income in the country of residence or jurisdiction of the payee;

- there is a more favourable taxation regime established in respect of payment in the country or jurisdiction of residence of the payee.

EXAMPLES

- The use of the patent income arrangement, in which case patents, rights to patents, products containing patent rights, etc. are placed in a country where the income from such rights is taxed at a lower rate than usual. As a result of the use of the patent income arrangement, the effective tax rate of an enterprise is reduced.

- Real estate belonging to an enterprise is placed in a holding company of another tax jurisdiction in order to obtain a tax advantage from special rules on income from those assets in another country.

In their discussions on the implementation of the Directive, Member States and the European Commission have mainly considered a nominal tax rate below 1% as the near-zero rate.

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Arrangements independent of the main benefit criterion

Information must be provided on the following cross-border arrangements that are independent of the main benefit criterion:

1. an arrangement involving cross-border payments between related parties, treated as business expenses, where the payee is not a resident in any country or jurisdiction or is a resident in such a country or jurisdiction which is entered in the European Union list of jurisdictions not involved in cooperation in taxation or who has been assessed by the Organization for Economic Co-operation and Development as non-cooperative;

2. an arrangement that takes into account the cost of depreciation of one and the same asset in more than one country or jurisdiction;

EXAMPLE

- In one jurisdiction, the economic owner of assets has the right to depreciate assets, and in another jurisdiction the legal owner of the assets has the right to depreciate assets, so that depreciation is deducted from the taxable income of two different jurisdictions.

3. an arrangement by which elimination of double taxation in respect of the same income or the same property is applied for in more than one country or jurisdiction, which may result in the complete tax avoidance;

4. an arrangement that includes the transfer of assets, and where the cost of the transferred asset is reflected, to a significant extent, differently in different countries or jurisdictions.

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Arrangements related to determination of transfer price

Information must be provided on the following transfer pricing arrangements which are independent of the main benefit criterion:

1. an arrangement that allows the use of unilateral safe-harbour rules;

Unilaterality is seen as a situation where a country has established rules that do not coincide with the international consensus reflected in the OECD Transfer Pricing Guidelines. Reporting obligation is created by safe-harbour rules in the form of official guidelines or similar documents with legal force publicly available to taxpayers on the websites of the tax authority or the Ministry of Finance. It is not necessary to report agreements with tax authorities, similar to binding tax rulings, which allow the use of safe-harbour rules by a particular taxpayer.

2. an arrangement that includes the transfer of intangible assets that are difficult to value, whereby the intangible asset that is difficult to value includes such intangible assets or rights related thereto in the case of which there are no reliable comparable transactions between the related parties upon their transfer and, during making the transactions the expected future cash flows or income projections from the intangible asset to be transferred or the assumptions used in the valuation of the particular intangible asset are extremely uncertain, making it difficult to estimate the ultimate return on the intangible asset at the time of its transfer;

3. an arrangement that enables by the transfer of the cross-border intra-group assignments, risks or assets to reduce the projected interest and pre-tax profit / earnings before interest and taxes (EBIT) in the financial year of the transferor of tasks, risks or assets by more than 50% during three years following the transfer compared to the interest and pre-tax profit under the condition where the transfer would not have happened.

EXAMPLE

- An enterprise that bears all risks and is located in one jurisdiction is restructured in such a way that part of the risks are borne by an enterprise in the same group but located in another jurisdiction, resulting in a reduction in the pre-interest and pre-tax profits of the transferring enterprise that initially bore all the risks by more than 50%. As a general rule, the purpose of such activities is to reduce the taxable profits of an enterprise located in a jurisdiction with a higher tax rate by shifting functions, risks and assets to a jurisdiction with a lower tax rate.

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Arrangements affecting exchange of information on financial accounts

The general feature of arrangements affecting the exchange of information on financial accounts is that it has a detrimental effect on the exchange of information on financial accounts or takes advantage of the lack of information exchange agreements or gaps in national law. In addition to credit institutions, payment service providers are included in the exchange of information on financial accounts.

Information must be provided on the following arrangements which may indicate to the risk of avoiding the exchange of information on financial accounts:

1. the use of such an account, product or investment that is not a financial account or that is not intended to be used as a financial account but which has substantially similar features to the financial account;
2. the transfer of a financial account or assets to such country or jurisdiction or exploiting a country or jurisdiction which has not committed itself to the exchange of information on financial accounts with the country of residence of the relevant taxable person;
3. reclassification of income and assets into such products or payments with regard to which the regulation on the exchange of information on financial accounts does not apply;
4. the transfer or transformation of a financial institution or financial account, or of assets held on such an account, into a financial institution or financial account or an asset with regard to which the regulation on the exchange of information on financial accounts does not apply;
5. the use of such legal persons or legal entities which preclude or the purpose of which is to preclude the provision of financial accounts information about an account holder or controlling person;
6. an arrangement that undermines due diligence or exploits weaknesses in the due diligence measures applied by financial institutions to comply with the reporting obligation on financial accounts, including the exploitation of such countries or jurisdictions where there is inadequate or weak enforcement of anti-money laundering rules or where transparency requirements set to legal persons and legal entities are weak.

Credit and payment institutions are not obliged to report information in respect of arrangements in the assessment of which the main benefit criterion must be considered. If the documents submitted to a credit or payment institution indicate the purpose of obtaining a tax advantage and the financing provided has a significant part in the arrangement, the credit or payment institution is required to provide information in the event that the developer of the arrangement has not complied with the obligation to provide information on the scheme.

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Arrangements affecting identification of beneficial owner

The risk of avoiding the identification of the beneficial owner is indicated by an arrangement using a non-transparent chain of ownership or beneficial owners, with the persons or legal entities involved having the following characteristics:

1. they do not have a substantial economic activity which is supported, inter alia, by a sufficient number of employees, equipment, property and premises;
2. they are founded or created or are managed or controlled or they are located in such a country or jurisdiction which is not the country of residence or jurisdiction of the location of the beneficial owner of the assets in their possession;
3. it has been made impossible to identify their beneficial owners pursuant to the Money Laundering and Terrorist Financing Prevention Act.

Last updated on 08.01.2025

Penalties for failing to report arrangements

No new or additional punitive measures have been introduced by the reporting obligation. The tax authority may impose a non-compliance levy and/or a fine.

In order to enforce the performance of the obligations the amount of non-compliance levy may not exceed 3,300 euros, whereas it may not exceed 1,300 euros for the first event and 2,000 euros in the second event (**subsection 3 of § 22 of the Tax Information Exchange Act**).

For failure to submit information on a reportable cross-border arrangement, the tax authority may impose a fine of up to 300 fine units on a natural person (one fine unit is currently 4 euros) and, in the case of a legal person, up to 3200 euros (**§ 155^3 of the Taxation Act**).

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Submission of a report

The report must be submitted in the ETCB’s e-services environment e-MTA by submitting the data electronically or by uploading an XML file by selecting “Upload xml file”.

Instructions on how to submit reports on cross-border arrangements (DAC6) (in Estonian) | 170.62 KB | pdf

In order to submit a report on cross-border arrangements:

1. sign in to the **e-services environment e-MTA**
2. select “Reports” from the menu and then “Report on cross-border arrangements (DAC6)” under “Exchange of information reports”
3. on the page with a list of reports select “New report”

SUBMISSION OF A REPORT

To submit the report, click on “Submit”.

After clicking on the "Submit” button, the data will be verified (file validation). In case of errors, information about the errors will be displayed to the user and the report must be corrected.

If there are errors in the report, it will be saved in the list of reports as a “Draft”.

If no errors are found, the report will appear in the list of reports as “Submitted”.

EDITING REPORT DATA

In order to edit the data, a new report must be submitted and linked to the existing reference number.

※ The technical specifications of files can be found on the web page **“Teenuste tehniline info”** (“Technical information of services”).

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Access permissions for submitting reports

PACKAGES OF ACCESS PERMISSIONS

“Managing reports on cross-border arrangements” (code: DAC6_CLIENT_ENCODER) is included in the following packages of access permissions for using the e-services environment e-MTA:

- ✓ Package for legal person's representative
- ✓ Package for natural person's representative
- ✓ Package for sole proprietor's representative

SEPARATE PERMISSIONS

Separate access permissions can also be granted for the management of reports of cross-border arrangements.

Access permission name and code	Gives permission for the following
Managing reports on cross-border arrangements (DAC6) (code: DAC6_CLIENT_ENCODER)	view, edit, delete and submit reports on cross-border arrangements (DAC6)
Viewing reports on cross-border arrangements (DAC6) (code: DAC6_CLIENT_VIEWER)	view reports on cross-border arrangements (DAC6)

It is most convenient to grant access permissions in the ETCB’s e-services environment e-MTA.

Get more information from the web page "**Granting and termination of access permissions**".

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