REPUBLIC OF ESTONIA
TAX AND CUSTOMS BOARD

Tax information exchange

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Submitting a country-by-country report

Based on the Council Directive (EU) 2016/881, the OECD Convention on Mutual Administrative Assistance in Tax Matters and the Country-by-Country Reporting Multilateral Agreement, **multinational enterprise groups** (MNE Groups) are obliged to provide information on group income, taxes and business activities. The report must be completed separately for each tax jurisdiction in which the group operates.

The country-by-country report must be submitted for a group whose total consolidated group revenue in the fiscal year preceding the reporting fiscal year exceeded 750 million euros.

Additional information

Regulation of the Minister of Finance No 16 of 19 May 2015 **"Form of Declaration Arising from Tax Information Exchange Act and Establishment of Procedure for Submission and Completion Thereof"**

Webpage of the Ministry of Finance **"Exchange of tax information"**

Last updated on 19.05.2022

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

When to submit a country-by-country report

The CbC report with data for the previous year must be submitted at the latest **by 31 December** of the current year.

Last updated on 14.10.2021

How to submit a country-by-country report

The CbC report must be submitted electronically in the Estonian Tax and Customs Board's e-services environment e-MTA either by uploading the report as an XML file or by entering the report data in the application.

To submit a country-by-country report:

1. sign in to the **e-services environment e-MTA**;
2. from the menu, select **Reports** – **Exchange of information reports** – **Country-by-Country Report**;
3. on the page of reports, select whether you want to submit a new report by uploading a file or by entering data manually.

SUBMITTING A REPORT

Upon entering the data to submit the full version of a report, click on "Submit".

Upon selecting "More" – "Discard and delete", the report will be deleted.

Upon selecting “More” – “Save and continue later”, the report will appear as “Incomplete” in the list of reports. “Incomplete” reports can be deleted or submitted by clicking on the corresponding icon.

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

EDITING REPORT DATA

To amend the data, the file must be reloaded or the data re-entered.

Last updated on 18.10.2023

Completing the country-by-country report

The format of a country-by country report is established by a **regulation of the Minister of Finance**.

Annex 15 Format for the **“Country-by-Country report”** (PDF).

The technical specifications of the report files can be found on the webpage “**Technical information of services**”.

As of 1 February 2021, the CbC report format was changed in accordance with version 2.0 adopted by the OECD and the European Commission. The format in the Estonian Tax and Custom Board’s e-services environment e-MTA is in line with the changes and the XML form published on this web page is v2.0.

Last updated on 15.06.2023

Information on how to submit a country-by-country report

- If you have any questions, please contact our customer support **ariklient@emta.ee** or call +372 880 0812.

Last updated on 14.10.2021