



REPUBLIC OF ESTONIA
TAX AND CUSTOMS BOARD

Taxation of services

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Culture, art, sport, education, science

TAXATION OF CULTURAL, ARTISTIC, SPORTING, EDUCATIONAL, SCIENTIFIC OR ENTERTAINMENT SERVICES OR SERVICES CONNECTED WITH TRADE FAIRS OR EXHIBITIONS, THEIR ORGANISATION AND PROVISION OF ANCILLARY SERVICES

As of 1 January 2011, supply related to cultural activities is deemed to have taken place in Estonia if the activity is carried out in Estonia and the service is provided to an Estonian person or person who is not registered as a taxable person or taxable person with limited liability in any Member State or to a third country person not engaged in business. When providing a service to a taxable person or taxable person with limited liability of another Member State or to a third country person engaged in business, the basic rule applies and the service is taxed in the country of location of the recipient of the service.

The following are considered cultural activities:

- ✓ cultural activities, theatre performances, concerts, circus performances, etc.
- ✓ organising a sports competition
- ✓ entertainment
- ✓ education/training
- ✓ scientific services
- ✓ related event management services and ancillary services

The term "ancillary services" refers primarily to less important services that are necessary for the provision of the services listed above. Examples include production services, security services, etc. necessary for performances. The place of taxation of ancillary services is the same country as for main services.

Ancillary services necessary for the provision of services do not include advertising and newspaper advertisements.

Beginning from 1 January 2011, § 10 of the VAT Act was supplemented with 2¹, according to which the place of supply is Estonia, if entrance services to cultural, artistic, sporting, educational, scientific or entertainment events or trade fairs or exhibitions or ancillary services related to entrance services are provided in Estonia to a taxable person or taxable person with limited liability of another Member State

or to a third country person engaged in business. The place of supply is not Estonia if the mentioned entry service is provided in a foreign country.

Therefore, the basic rule does not apply to short-term entrance services (tickets) and related ancillary services, and taxation is carried out according to the venue of the event. As an ancillary service, wardrobe service and the use of a toilet can be noted.

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