

Comments

I General provisions

1. On form TSD a taxpayer shall indicate income and social tax payable, and also unemployment insurance premiums and contributions to mandatory funded pension.
2. Form TSD and its annexes shall be submitted to the Tax and Customs Board by the 10th day of a month following the period of performing disbursements or granted fringe benefits. By the same date a taxpayer is obliged to pay the amount of tax and other payments to the bank account of the Tax and Customs Board.
3. The amounts indicated on form TSD must correspond to the amounts indicated on annexes of form TSD. A separate declaration, on the prior and subsequent period of taxation, shall be submitted in the case of declared bankruptcy.
4. A taxable person who has made taxable disbursements during a taxable period or is obliged to pay social tax according to § 2 (2) to (3) of the Social Tax Act is liable to submit a tax return form TSD.
5. A resident legal person and a non-resident legal person with a permanent establishment in Estonia, is required to submit a tax return on form TSD regarding the expenses and payments made during the previous calendar month as specified in §§ 49 to 53 of the Income Tax Act, Aforementioned person who is registered as a person liable to value added tax (except the persons liable to value added tax limited liability pursuant to § 21 of the Value Added Tax Act), is obliged to submit a tax return irrespective of an obligation to pay income tax during a period of taxation (§ 54 (2) Income Tax Act).

A person or institution, which has granted fringe benefits on the basis of § 48 of the Income Tax Act, shall submit a tax return on fringe benefits granted during the calendar month (§ 54 (1) of the Income Tax Act).

6. A taxable person or his/her representative shall sign the tax return. At the request of the Tax and Customs Board the representative shall submit a document certifying the right of representation.
7. An Estonian resident, state or local government authority shall submit a tax return with annexes in electronic form, if more than 5 recipients of payments are declared in annexes 1, 2 or 3 of form TSD .
8. Tax return form TSD and its annexes shall be filled in full euros. An amount declared is rounded up to nearest euro-cent under the third-place decimal point. If the third decimal place number is 0-4, then the second highest number after the decimal point is left unchanged. If the third decimal place number is 5-9, then the second highest number after the decimal point is rounded one figure upwards.

II How to fill in part A

9. Social tax amount shown on line 1 shall include the amount of social tax calculated on all payments made in this month and the amount of social tax calculated on the basis of § 2 (2) to (3) of the Social Tax Act.

10. Income tax amount shown on line 2 shall include the amounts of income tax withheld on all payments made in this month, which are subject to income tax.

11. On line 3 shall be shown the payments subject to social tax on the basis of § 2 (1) 1), 3), 4), 6), 8), 9) and (1¹) of the Social Tax Act.

12. On line 4 shall be shown unemployment insurance premium withheld in accordance with the rate established for an insured person according to § 42(1) 1) of the Unemployment Insurance Act.

13. On line 5 shall be shown the unemployment insurance premium payable by employers and calculated in specified rates according to § 42 (1) 2) of the Unemployment Insurance Act.

14. On line 6 shall be shown the contributions to a mandatory funded pension withheld in accordance with § 11(1) 1) and 2) of the Funded Pensions Act.

15. On line 6 the additional contributions to a mandatory pension fund on the basis of § 10 (1) and on the basis of § 66¹ (2) and (3) of the Funded Pensions Act shall be shown

III How to fill in part B

16. Annex of the tax return shall be submitted according to §§ 48 to 53, 60 and 61 of the Income Tax Act for the calendar month, when disbursements or expenses shown in annexes 4 to 7 of form TSD were made, and also in cases referred to in § 54(6) of the Income Tax Act.

IV How to amend a tax return

17. In case any mistakes are found after submitting the tax return to the Tax and Customs Board, a taxpayer should submit a new tax return for the same period bearing the note “parandus” (correction). Correct data for the period of taxation shall be shown on form TSD and the data shall be presented in annexes 1, 2 and 3 of form TSD on the lines where the amendments were made.

18. In case personal data will be deleted from annex 1 of form TSD, the personal data and the type of payment shall be shown in columns 1, 2, 7.1, 7.2 and 7.3 and in columns 3¹ to 10 instead of the numeric value “0” (zero) shall be entered.

If a taxpayer has by mistake made a payment, which he/she later will claim back from the recipient of payment, then the respective correction shall be made on the tax return of the month, when the erroneously disbursed amount is refunded to a taxpayer (withholding agent). In this case the personal data and the type of payment shall be shown in columns 1, 2, 7.1, 7.2 and 7.3, and in addition in columns 3¹ to 10 the respective numeric values are entered with a negative minus (“-“).

Amount of income tax withheld within a calendar year, which is shown on form TSD annex 1 column 6 shall not be reduced after 15th of February of the following calendar year.

19. In case personal data will be deleted from annex 2 of form TSD, the personal data and the type of payment shall be shown in columns 1 to 6 and zeros shall be shown in columns 7 to 14 of annex 2 in that line instead of numeric values.

In case a taxpayer has by mistake made a payment which he/she later will claim back from the recipient, then the respective correction shall be made in the tax return of the month when the erroneously disbursed amount is refunded to the taxpayer (withholding agent). In this case the personal data and the type of payment shall be shown in columns 1 to 6, and in addition in columns 7 to 14 the respective numeric values with negative sign shall be shown.

20. In case personal data will be deleted from annex 3 of form TSD, the personal data and the type of payment shall be shown in columns 1 to 6 and zeros shall be shown in columns 7 to 10 in that line instead of numeric values.

In case a taxpayer has by mistake made a payment, which he/she later will claim back from the recipient of payment, the respective correction shall be made on the tax return of the month, when the erroneously disbursed amount is refunded to a taxpayer (withholding agent). In this case the personal data and the type of payment shall be shown in columns 1 to 6, and in addition in columns 7 to 10 the numeric values with negative sign shall be shown.

21. In case a taxpayer will find mistakes in annexes 4 to-7 of form TSD, he/she shall submit an amended tax return on form TSD together with the respectively amended annex (annexes) for the period of taxation wherein the mistakes were made.