

Ajatamise taotlus füüsilisele isikule (sh FIE)/ Payment by instalments application for a natural person and sole proprietor

Ees- ja perekonnanimi/ First name and surname	
Isikukood või sünniaeg/ Personal ID code or date of birth	
Address/ Address	
Telefon/ Phone number	
E-posti aadress/ E-mail address	
Soovitud ajatamise periood – kuude arv/ Number of instalments (months)	
Igakuise osamakse suurus/ Monthly payment amount	
Soovitud igakuise tasumise kuupäev/ Date for monthly payment	
Soovin graafikusse kaasata tuleviku tähtpäevaga maksukohustused (jah/ei)/ Include claims that are not due yet in the payment plan (Y/N)	
Taotluse esitaja esindaja ees- ja perekonnanimi/ First name and surname of the person submitting the application	Täitke juhul, kui esitate avalduse teise füüsilise isiku eest. Sellisel juhul lisage taotlusele ka esindusõigust tõendava dokumendi koopia/ Fill in if you submit the application on behalf of another natural person. In that case a copy of the authorization certifying the right of representation is to be added to the application

Selgitage, kuidas ja milliste tuluallikate abil saate maksukohustused soovitud graafiku jooksul tasuda. Kui keegi abistab teid graafikumaksete tasumisel, siis palun lisage tema nimi ning võimalusel isikukood või sünniaeg/
Please explain how you will ensure the payment of the instalments and current liabilities. In case someone is assisting you with payment, please give their name and if possible, also ID number or date of birth

Tulud ja kulud/ Revenues and expenses	
Tulud/ Revenues	Kuu keskmised prognoositavad tulud/ Average monthly estimated income
Netopalk (kättesaadav summa)/ Net salary (the amount received)	
Stipendium, pension, lastetoetus/ Scholarship and grant, pension, child support	
Ettevõtlusest saadud tulu/ Business income	
Muud sissetulekud/ Other income: 1)	
2)	
Tulud kokku/ Total revenues	
Kulud/ Expenses	Kuu keskmised prognoositavad kulud/ Average monthly estimated expenditure
Üür, kommunaalteenused/ Rent, utility costs	
Telefon/ Telephone	
Elekter/ Electricity	
Kulutused toidule, ülalpeetavatele (lasteaiamaks, koolimaks, taskuraha jne)/ Food costs, expenditures on dependants (kindergarten fee, school fee, pocket money, etc.)	
Kulutused transpordile (auto, ühistransport)/ Transport costs (car, public transport)	
Laenu tagastamine, intresside tasumine/ Repayment of loan, interest	
Liisingumaksud, järelmaksud/ Lease arrangement payments, instalments	
Ettevõtlusega seotud kulud/ Business expenses	
Muud kulud/ Other expenses: 1)	
2)	
Kulud kokku/ Total expenses	
Jääk (tulud-kulud)/ Balance (revenue – expenses)	

Conditions of the payment of tax liabilities in instalments

Preface

The present conditions give an overview of the procedure for proceedings of requests submitted by customers to Estonian Tax and Customs Board (hereinafter ETCB) for payment of tax arrears or future liabilities in instalments.

Proceedings of a request for payment of tax liabilities in instalments are conducted pursuant to sections 111–113, 115 and 117 of the Taxation Act (hereinafter TA) and the Regulation of the Minister of Finance No 60 of 30 April 2002.

Rights and obligations of the User

1. The User has the right to submit a request for payment of tax liabilities in instalments. The user can submit a request for payment of tax liabilities in instalments in the e-MTA if no previous requests are pending and the User has tax arrears or future liabilities which may be paid in instalments.
2. If there are reasons why the User is not able to submit a request for payment of tax liabilities in instalments via the e-MTA, it is possible to submit a request on paper.
3. A request for payment of tax liabilities in instalments may be submitted for the period of 2 to 24 months. The minimum amount that may be included in the schedule is 50 euros.
4. By submitting the request for payment of tax liabilities in instalments the User confirms that the data in the request are correct.

Rights and obligations of Estonian Tax and Customs Board

1. The request for payment of tax liabilities in instalments submitted by the User (also on paper) will be dealt with under the simplified procedure and the decision with a relevant interest claim will be automatically generated in the data processing system if the following conditions are met:

- 1.1 the total amount of tax liabilities is up to 20 000 euros;
- 1.2 the period of instalment schedule is up to 12 months;
- 1.3 all the obligatory tax returns are submitted;
- 1.4 there are no valid instalment schedules or court approved compromise schedules;
- 1.5 the user has neither unpaid fines nor penalty payments imposed by the ETCB and there are no overdue public claims (fine, penalty payment, pecuniary punishment, procedure expenses) arisen as the result of judicial proceedings;
- 1.6 no bankruptcy, liquidation or restructuring proceedings have been initiated against the applicant;
- 1.7 there is no solidary obligation (i.e. tax arrears to be jointly paid by several persons);
- 1.8 there are no disputes on any tax liabilities;
- 1.9 tax arrears have not been handed over to the bailiff for compulsory execution;
- 1.10 there are no instalment schedules which have been declared invalid within the last six months.

2. Automatic decision will be generated on the basis of the data submitted by the User in the request. Automatic claim for interest will be generated as of the actual state of the confirmation time of the decision for the calculated interest entered in the accounts of the User. Payment of the interest is included in the confirmed schedule of payments; no separate unscheduled payments are required. Both automatically generated documents will be verified with a digistamp (a digital stamp or digistamp is a service that enables legal persons to digitally sign documents. Thereby a confirmation is added to a document proving that the document originates from the legal entity where it was signed (i.e. the digital document is confirmed by a legal entity, not by an authorised natural person) and the document has not been changed between issuing and receipt).

3. In the case of the simplified procedure a 50% discount apply on the interest calculated on the amount of claims included in the payment schedule as of the confirmation time of the schedule.

4. If a submitted request does not meet the requirements listed in point 1, the proceedings of the request are conducted by an official pursuant to the normal procedure provided for in TA. In this case the ETCB makes a decision to satisfy or to refuse to satisfy a request for payment of tax liabilities in instalments within 20 days as of receipt of the request.

5. If the application for payment by instalments is submitted via the e-services, the procedural documents relating to the request for payment of tax liabilities in instalments are deemed to be delivered to the client at the time of making them available in the e-MTA. In other cases, the e-MTA will also be the primary channel of delivery and you receive a notification of the delivery of documents by e-mail or text message. If only a postal address is known to the tax authority, the documents will be sent by post and the delivery of documents is conducted pursuant to procedure provided for in Chapter 4 of the TA.

6. The tax authority has the right to revoke the decision on the payment of tax liabilities in instalments and a reduction in the interest rate if a taxable person does not meet the schedule for the payment of tax liabilities, does not pay taxes which become due during the period of validity of the schedule on time, fails to submit obligatory

tax returns in due time, does not perform an obligation provided for in the Law of Property Act to keep a thing encumbered with a pledge in order to guarantee tax arrears or, in the event of a decrease in the value of security, does not submit replacement security accepted by the tax authority. After revocation of the decision on the payment of tax arrears in instalments the tax authority has the right to initiate a compulsory execution of the claims arising from tax arrears pursuant to the procedure provided for in Chapter 13 of the TA.

Allkiri/ Signature

Kuupäev/ Date

Kui teil on abikaasaga solidaarne maksuvõlg (s.o maksuvõlg, mida peate täitma ühiselt), siis on soovitatav abikaasa maksuvõla sundtäitmise vältimiseks esitada ühine ajatamise taotlus/ If you have solidary tax arrears with your spouse (i.e. tax arrears that you have to pay together), then it is recommended to submit a joint request for payment in instalments in order to avoid compulsory execution of tax arrears.

Abikaasa allkiri/ Signature of spouse

(Vajalik juhul, kui esitate abikaasaga ühise taotluse/ To be added if a joint request is submitted)