

TAXPAYER

By them	Registration or personal identification number
Address and telephone number (email address if possible)	VAT registration number AND AND

TURNOVER DECLARATION

The VAT return is submitted and VAT is paid by the 20th of the month following the tax period.

Year	Monthly or other tax period
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In euros, accurate to the nearest cent

Activities and transactions taxable at a rate of 22%		1	
Activities and transactions taxable at a rate of 20%		11	
Activities and transactions taxable at a rate of 9%		2	
Activities and transactions taxable at a rate of 5%		21	
Activities and transactions subject to tax at a rate of 13%		22	
Operations and transactions taxable at a 0% rate, incl.		3	
1) intra-Community supply of goods and to a taxable person of another Member State /limited total turnover of services provided to the taxable person, incl.		3.1	
intra-household turnover of goods		3.1.1	
2) export of goods, incl.		3.2	
VAT refund sale to a traveler		3.2.1	
Total VAT (22% from box 1 + 20% from box 11 + 9% from box 2 + 5% from box 21 + 13% from box 22)	+	4	
VAT payable on imports	+ 41		
Total amount of input VAT that is legally deductible, incl.	-	5	
1) VAT paid or payable on imports		5.1	
2) VAT paid or payable on the acquisition of fixed assets		5.2	
3) from the acquisition of a passenger car used in business (100%) and for the purpose of such a passenger car VAT paid or payable on the purchase of goods and services	Cars number <input type="text"/>	5.3	
4) from the acquisition of a passenger car used partly in business and for the purpose of such a passenger car VAT paid or payable on the purchase of goods and services	Cars number <input type="text"/>	5.4	
Total intra-Community acquisition of goods and services received from a taxable person in another Member State, incl.		6	
intra-Community acquisition of goods		6.1	
Purchasing other goods and receiving services that are subject to VAT, including		7	
acquisition of immovable property, metal waste, precious metals and metal products taxable under a special scheme (KMS § 411)		7.1	
Tax-free turnover		8	
Turnover of immovable property, metal waste, precious metals and metal products taxable under the special regime (§ 411 of the VAT Act) and taxable value of goods to be installed or assembled in another Member State		9	
Specifications		+ 10	
Specifications		- 11	
VAT payable (box 4 + box 41 - box 5 + box 10 - box 11)		+ 12	
Overpaid VAT (box 4 + box 41 - box 5 + box 10 - box 11)		- 13	

I confirm the accuracy of the declared data. I am aware that providing incorrect or inaccurate information is punishable under the Taxation Act.

First and last name, personal identification code, signature, date of the authorized representative of the taxable person:

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INSTRUCTIONS FOR COMPLETING A TURNOVER DECLARATION (FORM

KMD) The registry code of the taxable person/limited taxable person, including a sole proprietor, is indicated on the declaration. A notary and a bailiff who consider the profession to be a liberal profession in their own name and responsibility and who do not have a registry code, indicate a personal identity code.

In boxes 1, 2 and 22, the taxable person shall indicate the total taxable value of the transactions and operations specified in subsections 3(4) and (4) and (6) points 5 and 6 of the Value Added Tax Act (hereinafter referred to as the VAT Act) in accordance with the tax rates established in subsections 1, 1 1 and 2 of section 15 of the VAT Act, the limited taxable person in subsection 3(5) of the VAT Act and the person not registered as a taxable person in subsection 3(6) point 2 of the VAT Act. The turnover of immovable property, metal waste, precious metals and metal products taxable under the special regime (VAT section 411) shall be reported in box 9 and shall not be reported in box 1. In addition, changes in the taxable value resulting from credit notes and VAT section 291 shall be reported in boxes 1, 2 and 22. Among . . . concerning transactions with rates of 22%, 13% and 9%.

other things, the following shall be reported in these boxes:

intra-Community acquisition of goods in accordance with subsections 1, 2, 4 and 5 of the VAT Act;
stateless; own use of goods or

services; taxable value of turnover of goods and services specified in subsection 3 of the VAT Act, if VAT has been added to the aforementioned upon notification to the tax authority, except for turnover taxable under subsection 41 1 of the VAT Act ;

services received from a foreign person engaged in business who is not registered as a taxable person in Estonia, on which VAT is payable,
taxable value (Section 3(4)(2) of the Tax Code);

Taxable other goods purchased from a foreign taxable person engaged in business who is not registered as a taxable person in Estonia
value (Section 3(4)(5) of the Civil Code);

Acquisition of goods to be installed or assembled in Estonia from a person from another Member State engaged in business;

acquisition of goods as a purchaser in a triangular

transaction; taxable value of transactions carried out by a limited taxable person, which are listed in clauses 2 and 5 of subsection 1 of the VAT Act and clauses 2–5 of subsection 3 of the

VAT Act; taxable value of goods (excluding fixed assets) not transferred at the time of deletion of the taxable person from the register, on which VAT must be paid (§29lg10 of the VAT Act);

10) the amount by which the taxable value of imported goods is increased if it is not changed in the customs declaration; 11) the taxable value of objects of sale

if the amount of VAT is indicated on the invoice issued or other sales document in violation of the provisions of the law (Section 3(6)(2), Section 38(1) of the Tax Code); 12) the taxable value of goods upon termination of tax warehousing without

transfer of goods in the cases specified in Section 3(6)(5) of the Tax Code; 13) the taxable value of excise goods under temporary excise duty exemption upon removal of excise goods from the excise warehouse without transfer of excise goods in the cases specified in Section 3(6)(6) of the Tax Code; 14) the fee for the expropriation of goods (Section

4(1)(4) of the Tax Code); 15) the acquisition of immovable property, metal waste, precious metals and metal products taxable under a special procedure

(Section 41(1) of the Tax Code); 16) the taxable value of accommodation or accommodation with breakfast shall be indicated in box 2 provided

that the taxable person applies the special cash-based VAT accounting scheme and the recipient of the service was issued an invoice and the service was provided before 1 January 2025

(KMS § 46 subsection 26). Pursuant to KMS § 46 subsection 26, the taxable person has the right not to be obliged to apply the 9% tax rate if certain conditions are met . The said turnover may be taxed at a rate of 13% on the basis of KMS § 15 subsection 11 and indicated in box 22. the turnover taxable at a rate of 20% shall be indicated on the conditions that: **1)** the

taxable person applies the special cash-based VAT accounting scheme and the

In box 1 purchaser was issued an invoice and the goods were dispatched or made available or the service was provided before 1 January 2024 (KMS § 46 subsection 24); **2)** the turnover has taken place on the basis of a written contract concluded before 1 May 2023, which stipulates that the price of the goods or services includes VAT or that VAT at a rate of 20% is added to the price and the contract does not stipulate a change in the price resulting from a possible change in the VAT rate (Section 46(25) of the Income Tax Act).

According to subsections 24 and 25 of the VAT Act, a taxable person has the right, but not the obligation, to apply the 20% tax rate if certain conditions are met. The said turnover may be taxed at the 22% rate on the basis of subsection 1 of the VAT Act and this may be indicated in box 1.

In addition, changes in the taxable value due to credit notes are indicated in box 1, and the turnover of a newspaper publication . . . concerning transactions with a 20% rate.

In box 2 1 taxable at a rate of 5% under Section 29 of the Tax Code is indicated, provided that the taxable person applies the special cash-based VAT accounting scheme and an invoice was issued to the buyer and the goods were dispatched or made available or the service was provided before 1 January 2025 (Section 46(27) of the Tax Code). The said turnover may be taxed at a rate of 9% under Section 15(2) of the Tax Code and indicated in box 2.

In addition, changes in the taxable value due to credit notes and KMS § 291 shall be indicated in box 21. The total taxable value of . . . concerning transactions with a 5% rate.

In box 3 the turnover of goods and services specified in KMS § 15 subsections 3 and 4 subject to 0% rate shall be indicated. The intra-Community turnover of goods carried out by the customs agency for another person under the conditions of KMS § 17 subsection 21 shall not be reflected in the box ; the customs agency shall reflect this only on form VD. The total taxable value

In box 3.1 of the intra-Community turnover of goods specified in KMS § 7 subsection 1 and the services specified in KMS § 10 subsection 4 clause 9 referred to in KMS § 10 subsection 4 clause 9 referred to in the amount declared in box 3 shall be indicated.

Box 3.1.1 indicates the intra-Community turnover of the goods included in the amount shown in box 3.1.

Box 3.2 indicates the export of goods included in the amount shown in box 3. The amount in the box also reflects the export of goods within the meaning of paragraphs 2 and 4 of Section 5 of the Tax Code (tax-free).

Box 3.2.1 indicates the export of goods included in the amount indicated in box 3.2 within the meaning of paragraphs 2 and 4 of Section 5 of the Customs Code (tax-free).

In box 4, enter the total VAT of 22% of the amount shown in box 1, 20% of the amount shown in box 1 , 9% of the amount shown in box 2, 5% of the amount shown in box 2 1 and 13% of the amount shown in box 22. Enter the VAT calculated on the import of goods.

In box 41 This box shall be filled in only by those taxable persons who have notified the tax authority in writing and have received the right from the tax authority to declare the VAT calculated on the import of goods in the VAT return under the conditions set out in paragraphs 21–23 of Section 38 of the VAT Code . Enter: **1)** the total input VAT that is permitted to be deducted from the

In box 5 VAT calculated on taxable turnover under the conditions set out in Sections 29, 30 and 31 of the VAT Code; **2)** if goods and services purchased for the purpose of one's own business are used for both business and non-business purposes or for both taxable and tax-exempt turnover, input VAT is partially deducted from the calculated VAT, and in this case the VAT amount resulting from the partial deduction of input VAT is entered in box 5; **3)** if the taxable value of imported goods is reduced, which is not changed in the customs declaration, then the taxable person who uses the partial deduction of input VAT adjusts the input VAT by the corresponding amount in box 5.

Box 5.1 indicates the import VAT on goods purchased for business purposes included in the amount in box 5.

Box 5.2 indicates the input VAT on fixed assets acquired for business purposes included in the amount in box 5.

Box 5.3 shall indicate the number of passenger cars used in business during the taxation period that meet the conditions set out in clauses 3–5 of subsection 4 of § 30 of the Income Tax Act and the amount of input VAT included in the amount in box 5, which has been deducted upon the acquisition of such a passenger car or its use under a use agreement and upon the acquisition of goods and receipt of services for the purpose of such a passenger car. The number of passenger cars acquired for sale or for use under a use agreement, or the amount of input VAT deducted upon the acquisition of goods and receipt of services for the purpose of such a passenger car, shall not be reflected in the box.

Box 5.4 indicates the number of passenger cars that meet the conditions set out in Section 30(3) of the VAT Act and the amount of input VAT included in the amount in box 5, which is deducted upon the acquisition or use of such a passenger car under a use agreement and upon the acquisition of goods and receipt of services for the purpose of such a passenger car (maximum 50% of input VAT). is an informative box, the amount of which includes the intra-Community acquisition of goods in

Box 6 accordance with Sections 8 and 18 of the VAT Act and the taxable value of services received from a taxable person in another Member State in accordance with the provisions of Section 10(1) and (2) of the VAT Act, which are taxed at a rate of 22% or 9%. In addition, box 6 indicates the change in the taxable value of such intra-Community acquisition or service received from a taxable person in another Member State due to a credit note. is an informative box, the amount of which includes the intra-Community acquisition of goods in accordance with Sections 8 and 18

Box 6.1 of the VAT Act. is an informative box, the amount of which includes: **1)** the taxable value of goods to be installed or assembled, goods acquired

Box 7 under the terms of a triangular transaction, immovable property, metal waste, precious metals and metal products on which the taxable person must calculate VAT; **2)** the taxable value of goods acquired or services received from a foreign person engaged in business who is not registered as a taxable person in Estonia, on which the taxable person must calculate VAT, other than that included in box 6. is an informative box, the amount of which includes the acquisition of immovable property, metal waste, precious metals and metal products taxable under a special procedure in accordance with Section 411 of the VAT Act . tax-free

Box 7.1 Box turnover is indicated in accordance with the provisions of Section 16, subsections 1, 2, 2 1 and 5 of the VAT Act. is an informative box indicating the turnover of immovable property, metal waste,

8 Box 9 precious metals and metal products taxable under the special regime (§ 411 of the Tax Code) and the taxable value of goods to be installed or assembled in another Member State.

Boxes 10 and 11 shall reflect:
1) recalculation of input VAT partially deducted in the last taxation period of the calendar year on the basis of Section 32 of the Income Tax Act; **2)** change in the amount of VAT resulting from the adjustment of input VAT on fixed assets, including immovable property, and goods acquired for the purpose thereof or services received, in accordance with Section 32 (4) of the Income Tax Act; **3)** recalculation of input VAT paid and deducted upon the purchase of goods and services used in business as well as in other cases, on the basis of Section 29 (4) of the Income Tax Act; **4)** recalculation of input VAT resulting from the change in the purpose of use of a passenger car specified in Section 30 (4) of the Income Tax Act , on the basis of Section 30 (7) of the Income Tax Act . Boxes 10 and 11 are not filled in simultaneously, either box 10 or 11 is filled in.

Boxes 12 and 13 indicate the VAT due or overpaid.

APPLICATION: If a taxable person requests a refund of overpaid VAT (including overpaid VAT from previous periods), an application must be submitted to return the money in the prepaid account or transfer it to another person's prepaid account.