

Estonia

Disclosure of the amount of taxes paid

In accordance with the recent amendment (effective as of 1st August 2014) to Estonian Taxation Act, the Estonian tax authority will release on its website amounts of taxes paid by the tax payers (legal persons and self-employed), excluding natural persons. The aim of publication is to ensure fair competition environment and contribute to an increase in tax compliance.

The released data contains the amounts of state taxes (income tax, social tax, land tax, gambling tax, VAT, customs duty, excise duties and heavy goods vehicle tax) paid during the calendar year and in addition labor taxes (income tax, social tax, contributions to mandatory funded pension and unemployment insurance premiums) are indicated separately. The mentioned taxes are published only in the aggregate amount and additionally aggregate amount of labor taxes is published, i.e. amounts paid are not disclosed separately for each tax. Amounts of taxes paid during the calendar year are indicated on a cash basis and cumulatively. The tax refund claims which have been satisfied by the tax authority and transferred to the tax payers` prepayment account shall be deducted while calculating the amount of taxes paid.

Data is published quarterly on the 10th day of the month following each quarter. The amount of taxes paid is published by the tax authority for the first time by the 10th October 2014 consisting of two months (August, September) data of the 2014 third quarter.

Mait Riikjärv (Tallinn)
Director
Deloitte Estonia
mriikjarv@deloitteCE.com

Ivo Vanasaun (Tallinn)
Tax Manager
Deloitte Estonia
ivanasaun@deloitteCE.com