



Income tax returns for 2023

Resident natural persons submit income tax returns on their income received during the previous calendar year.



It is most convenient to submit the income tax return in the [e-services environment e-MTA](#).

If you need to declare **investment account data or housing loan interest**, send the data to the Estonian Tax and Customs Board from your internet bank before submitting the income tax return, if possible. By doing so, the data will be pre-filled in the tax return.

If you are registered as a **sole proprietor**, please submit, in addition to the form “Income and deductions”, also the business income form E, regardless of whether you have received business income or not.

We will refund the overpaid income tax to the bank account indicated in the tax return by 1 October 2024 at the latest. The additional income tax amount must be paid by the same date.

- ENTER E-MTA
- DECLARABLE INCOME
- DEDUCTIONS
- FOR EMPLOYEES FROM ABROAD
- FOR COMPLETING TAX RETURN

EXPAND ALL

[IMPORTANT DATES FOR PERSONS SUBMITTING INCOME TAX RETURNS](#)

▼

15 February	Submission of income tax returns through the e-services environment e-MTA available. Service bureaus start to issue printouts of the pre-completed income tax returns.
5 March	Commencement of refund of income tax to customers who submitted their tax returns through the e-MTA.
18 March	Commencement of refund of income tax to customers who submitted their tax returns on paper.
30 April	Deadline for submission of income tax returns.

1 October	Term for additional payment of income tax and refund of overpaid income tax.
-----------	--

WHO IS OBLIGED AND WHO IS NOT REQUIRED TO SUBMIT THE INCOME TAX RETURN

▼

A person is a resident if his or her permanent place of residence is in Estonia, or he or she stays in Estonia for at least 183 days in the period of 12 consecutive months. Estonian state public servants who are in foreign services are also residents. A person is deemed to be a resident from the date of his or her arrival in Estonia. A natural person shall inform the tax authority of the circumstances concerning the change of residency and shall fill in the [application form for determination of residency \(form R\)](#).

Submission of income tax return is obligatory for the following persons:

- sole proprietors (in addition to the basic form of an income tax return (form A) they must submit an income tax return on business income (form E);
- persons who received income (incl. dividends) from abroad. Both, income from employment and dividends taxable in Estonia and also income, which in accordance with the international agreements is not taxed in Estonia, must be declared. This applies also in respect of pensioners of the neighbouring countries who live permanently in Estonia and have become Estonian residents;
- persons who in the period of taxation had shares, votes or rights to the profits of a legal person located in non-cooperative jurisdictions for tax purposes (in addition to the basic form of an income tax return the form MM or Annex of the form MM must be submitted, irrespective of the fact whether the referred legal person received any income at all or not);
- persons to whom basic exemption was applied during the year in an amount exceeding the allowed annual basic exemption;
- persons whose loss upon transfer of securities is bigger than gains derived from transfer of securities in the period of taxation and who wish to deduct the amount by which the loss exceeds the gains from the gains received from transfer of securities in subsequent periods of taxation;
- persons who have made contributions to or disbursements from the investment account referred to in § 17² of the Income Tax Act;
- persons who want to declare increased basic exemption for spouse (up to 2,160 euros).

Submission of a tax return is not required, if:

- a person's income is not subject to additional income tax (except some special cases);
- a person's total income did not exceed the general basic exemption of 7,848 euros or the basic exemption at pensionable age of 8,448 euros.

Submission of an income tax return to benefit from tax incentives:

- if a person is not obliged to declare his or her income, but he or she wants to have [deductions](#) (has paid the training expenses, housing loan interests, and so on), then an income tax return must be submitted.

PRE-COMPLETED TAX RETURNS

▼

The income tax return is pre-filled. It means that information on a taxpayer and his/her income and expenses that is available in the Estonian Tax and Customs Board's databases has been entered into the income tax return. Pre-filled income tax returns can be submitted in the e-MTA or requested in any [service bureau](#) of the Estonian Tax and Customs Board.

Data entered into a pre-filled income tax return include:

- bank account number and the bank account owner's name;
- employer's information relevant to calculation of income tax (payments subject to income tax and income tax withheld, unemployment insurance premiums, contributions to a funded pension, and so on);
- benefits for temporary incapacity for work (sickness pay);

pensions;

training expenses paid;

gifts and donations;

pension insurance contributions and payments made;

data of the Estonian Central Depository for Securities and registrar of pensions register on transactions of transferring securities (except the acquisition costs of securities transferred and the sales prices in relation to transfers);

income accounted only for calculation of basic exemption;

income which is included only in the calculation of basic exemption (such as dividends and payment from the owners' equity that are taxed at company level, income received on an entrepreneur account, from which social tax has been deducted);

the share of Estonian company's equity payments on which the company has not paid income tax.

Not pre-filled are:

data on income received from a foreign country and expenses (tax incentives) paid in a foreign country, which can be deducted from taxable income;

data on the transfer of other property;

Form E on business income of a resident natural person.

These data have to be added into the tax return by a taxpayer.

[DIFFERENT WAYS OF SUBMISSION INCOME TAX RETURNS](#)



In the e-services environment e-MTA

Entry in the e-MTA:

with an ID card

with mobile-ID

with Smart-ID

with the electronic identification (eID) of the European Union's Member States (see the [list of eID tools](#))

Location of the income tax return in the e-MTA: select "Taxes" from the menu and then "Income tax return".

Filling in the income tax return: the fields of the tax return must be filled in Estonian irrespective of the language of environment (Estonian, Russian or English).

Information on the status of the income tax return appears on your personal income tax return information page.

If a tax return needs **further verification** as a result of the provisional checking, you will receive a notice thereof, and in most cases also guidance for further action, on your income tax return information page.

The full version of the income tax return can be submitted in a smart phone.

In a service bureau

When submitting a tax return in [a service bureau](#) you have three options.

1. Pre-filled income tax return

Printouts of pre-filled income tax returns are issued to customers against identity documents in the service bureaus from 15 February.

If you take a **pre-filled tax** return from a service bureau, please **submit the same tax return** after supplementing or amending and signing it.

When issuing a pre-filled income tax return **to a representative of a taxpayer**, a notarised consent in writing should be submitted to a service bureau. Also an authorisation document certified by the rural municipality secretary or city secretary is acceptable.

A taxpayer is obliged to check the accuracy of information entered into the tax return. If the information is not correct or insufficient, the taxpayer has to make respective amendments and/or supplements on the tax return and confirm the information with his/her signature. If a taxpayer has received income that is not included on the pre-filled tax return, he/she must declare this income as well.

- If a **tax return is checked and signed** you have the following options:
- give the tax return to an official in a service bureau
 - drop the tax return into a mail box set up for this purpose in a service bureau

2. Paper tax returns without pre-filled data

Blank tax return forms without any pre-filled data are available at the webpage ["Tax return forms and instructions"](#) .

3. Client's computer in a service bureau

In each service bureau there is a computer at your disposal for filling in tax returns through the e-MTA. A service bureau official is there for your assistance.

By post

Income tax returns can be sent to the service bureaus of the Estonian Tax and Customs Board by post. [The addresses of the service bureaus](#)

SUBMISSION OF ADDITIONAL DOCUMENTS

Supporting documents on which deductions from taxable income are based **need not be submitted with the tax return**. Should the need arise for any **specifications of declared data** or submission of **additional documents**, an official will contact a taxpayer either by phone, e-mail or by post 10 days before the deadline of the refund of income tax.

- Additional documents** (certificates of training expenses or the receipt of the payment of housing loan interest, certificate for payments made – [Form TSM](#), and so on), which the Estonian Tax and Customs Board needs for verification of data can be:
- electronically submitted through **e-MTA** on your income tax return information page;
 - delivered in person or by post to a [service bureau](#) of the Estonian Tax and Customs Board, where in case of need a copy is made of the document;
 - digitally signed and sent by e-mail at emta@emta.ee.

LEGISLATION

- [Income Tax Act](#)
- [Taxation Act](#)
- [Funded Pensions Act](#)
- [Unemployment Insurance Act](#)

IF YOU NEED ANY ASSISTANCE

For more personalised consultation, we recommend sending messages in the **e-services environment e-MTA**.

SEND MESSAGE

Consultation of private clients and sole proprietors

+372 880 0811

eraklient@emta.ee

Questions about declaring income and help in filling in the income tax return, taxation of natural persons and sole proprietors.

E-tax services

+372 880 0815

e-maks@emta.ee

Questions about using the e-services environment e-MTA and access permissions, help in submitting the income tax return in e-MTA.

For completing a tax return

COLLAPSE ALL

WAGES AND SALARY, PENSION

Part I of table 5.1 of the income tax return contains pre-filled data about income from employment, sickness benefit, state pension, interest and other taxable income on which income tax has been withheld. Please make sure that the data is correct. If there is an error in the pre-filled data, please inform your employer or the payer of any other taxable income.

If you have received **envelope wages or remuneration for services** on which income tax has not been withheld, please enter the details of the payer and the amount received in **part II of table 5.1** of the income tax return. Remuneration for services provided is also income from platform work or other income from which the payer has not withheld income tax. On these types of income (money received into a bank account or in cash) you will have to pay income tax at the rate of 20%.

If you have earned income from platform work into your **entrepreneur account** (LHV Pank’s service), the data is **pre-filled in table 7.2** and you do not need to add yourself.

Table 5.2 of the income tax return contains pre-filled data on payments of mandatory and supplementary funded pensions, which have been paid to a person of pensionable age.

If you have received payments from II and/or III pension pillar, the amounts received are pre-filled, but **are not included in annual income and do not affect the amount of basic exemption**. As an exception, payments made from the III pillar before pensionable age, which are subject to income tax at the rate of 20%, are included in annual income and affect the amount of the basic exemption.

Income earned abroad should be declared in **table 8.1 or 8.8** of the income tax return. Indicate the income earned abroad in the currency in which you earned the income. Your income tax liability is calculated automatically on the tax return. If there is no suitable currency in the selection, recalculate your income into euros and declare the income in euros.

Additional information

Income from employment

[Pension and insurance indemnities](#)

INCOME FROM RENT



Part I of table 5.4 of the income tax return contains pre-filled data on income from rent from which income tax has been withheld. If you have rented real estate or agricultural land to a company, then the company has already withheld income tax when making the payment and the data has been pre-filled in your income tax return.

If you have received income from rent from which income tax has not been withheld, please indicate the amount received and, in the case of immovable property, the address in **part II of table 5.4** of the income tax return. You will have to pay income tax at the rate of 20% on such income.

To cover expenses related to renting out a dwelling, you can deduct 20 per cent from the income earned from renting out the dwelling. There is no need to submit separate documents to prove the expenses, deduction is made automatically in the calculation of the income tax return.

Income from rent is also the income earned from the provision of accommodation services through platforms, on which the payer has not withheld income tax. Declare the income from provision of accommodation services in **part II of table 5.4 with the income type “Rental income”**, as it is not allowed to deduct 20% from such income.

If the income earned through platform is transferred into your **entrepreneur account** (LHV Pank’s service), the data is pre-filled in **table 7.2**.

Additional information

[Income from lease and rent, licence fees](#)

SALE OF SECURITIES



Table 6.1 or 8.2 of the income tax return contains the details of the securities sold on the Nasdaq Baltic Stock Exchange and the sale price. If you have purchased these securities through your investment account, delete the pre-filled data. Leave only securities transactions that are subject to taxation under the so-called ordinary system. Be sure to also indicate the acquisition **cost of the securities**, as the amount of gains and income tax liability depend on it.

Also include all securities transactions that you have made in Estonia or abroad during the year. It is important to show both profit and loss transactions, as losses can be taken into account in the calculation of the gains. All securities transactions, including transactions made upon reduction of holdings and liquidation proceeds (tables 6.1 + 8.2 + 6.4 + 8.4) are added together in tax calculation, the declared losses of previous years are also taken into account and income tax liability arises only on gains.

Please also review the pre-filled data in **table 6.4** and be sure to indicate the acquisition cost of a holding.

Additional information

[Securities and investment account](#)

INVESTMENT ACCOUNT



Unlike securities transactions, contributions to and payments from an investment account must be declared in **part II of table 6.5** of the income tax return. The purchase and sale of securities are not declared as investment account transactions.

The investment account data declared in previous years is pre-filled in **part I of table 6.5** of the income tax return. If you have only recently opened an investment account, please indicate the account and the credit institution details in **part I of table 6.5**.

In **part II of table 6.5** of the income tax return, declare the contributions to and payments from your investment account. The easiest way to declare such data is to use an investment account report sent to the Estonian Tax and Customs Board from a bank. You can find information on how to send us the report for pre-filling the income tax return in your bank’s e-services environment.

Make sure that all transactions declared are in the order in which they were conducted because the amount exempt from tax that can be carried forward to next year or the taxable amount and tax liability calculated on it depend on it. The amount exempt from tax to be carried forward will be pre-filled in the following year’s return.

Indicate the **dividend and interest received on the investment account**, which is subject to income tax and is declared in **table 5.1, 7.1, 8.1 or 8.8** of the income tax return, as a contribution to the investment account, as this will increase the amount exempt from tax to be carried forward.

DECLARING INVESTMENT ACCOUNT DATA

Send the investment account report to the Estonian Tax and Customs Board (ETCB) from your internet bank **before submitting the return**. By doing so, the investment account data is automatically displayed in table 6.5 of the tax return.

If you send the investment account report from your internet bank after you have started filling in the return, in order for the data to reach the return, proceed as follows:

- 1. open table 6.5 "Income on financial assets",
- 2. click **Data of the ETCB** and **Replace data** in both part I and II.

You can also enter investment account data in table 6.5 manually. Click **New line** to add the data.

Additional information

[Securities and investment account](#)

PENSION INVESTMENT ACCOUNT

Unlike the investment account, pension investment account data is **not declared** in the income tax return. You only have to “tick” the dividend and interest received on the pension investment account in **tables 5.1 and 7.1** to prevent them from being included in your annual income and affecting the amount of basic exemption.

If interest has been received on financial assets purchased through the pension investment account, income tax has been withheld from the interest and the interest has been pre-filled in table 5.1, “tick” that line and the withheld income tax will be refunded.

SALE OR EXCHANGE OF CRYPTO-ASSETS

Transactions with crypto-assets must be declared in **table 6.3** (transfer of other property) or **8.3** (transfer of other property, income received abroad) of the income tax return. Indicate only profitable transactions, as losses cannot be taken into account when selling or exchanging crypto-assets. Crypto-assets are not securities and therefore the taxation of crypto-assets differs from the taxation of securities.

If you've conducted a lot of crypto-asset transactions, you can sum them up and show them as a single line in your income tax return. However, it is important to keep in mind that only profitable transactions can be summed up. Losses still cannot be taken into account.

Additional information

[Cryptocurrency](#)

[Declaration of cryptocurrency transactions – questions and answers](#)

SALE OF REAL ESTATE



When selling immovable property, only **gains from the sale or exchange of immovable property** must be declared in **table 6.3**. Table 6.3 is pre-filled with data received from the Land Board. Please make sure that the pre-filled data is correct. If necessary, complete the data and indicate the cost of acquisition and costs related to sale.

Loss from the sale of immovable property is not taken into account. At the same time, it is possible to declare such lossmaking transactions in table 6.3 to avoid having to give further explanations to the Estonian Tax and Customs Board later.

In the case of immovable property, the sale of which is subject to tax exemption (for example, the tax exemption for the sale of residence), the transaction does not have to be declared.

Additional information

[Transfer of immovable property](#)

DEDUCTIONS ALLOWED FROM TAXABLE INCOME



If you have earned taxable income during the year and income tax has been withheld from it, you have the right to deductions. You can deduct from taxable income

- basic exemption (amount depends on the amount of annual income);
- increased basic exemption upon provision of maintenance to child (1,848 euros for the second child and 3,048 euros starting from the third child);
- housing loan interest, training expenses, gifts and donations (up to 1,200 euros in total, including interest on housing loan up to 300 euros) and
- contributions to supplementary funded pension (up to 15% of taxable income, but not more than 6,000 euros).

Donations made to organisations included in the [list of non-profit associations, foundations and religious associations benefiting from income tax incentives](#) are pre-filled in **table 9.4** of the income tax return.

NB! If you have made donations to an organisation included in the list **by phone**, the data may not be pre-filled in the tax return. Please indicate such donations in **table 9.4** yourself. At the request of the Estonian Tax and Customs Board, the donation can later be proven by submitting your phone bills and/or call records. It is possible to extract the call records from telecommunications companies' self-service environments to see the phone numbers on which you made donations and find the details (name, registry code) of the [organisations included in the list](#).

Additional information

[Tax incentives](#)

TRANSFERRING HOUSING LOAN INTEREST DATA TO THE TAX RETURN



Send the data of the paid housing loan interest to the Estonian Tax and Customs Board (ETCB) from your internet bank **before submitting the return**. By doing so, the loan interest data is automatically displayed in table 9.5 of the tax return.

If you send the loan interest data from your internet bank after you have started filling in the return, in order for the data to reach the return, proceed as follows:

1. open table 9.5 "Interest paid on housing loan or leasing related to housing",
2. click **Data of the ETCB and Replace data**.

When declaring for the first time, **the purpose of using the loan and the address of the housing** must be entered **manually** in table 9.5.

You can also enter housing loan interest data in table 9.5 manually. Click **New line** to add the data.

Additional information

Housing loan interest

INCOME FROM PROVIDING TAXI SERVICES VIA RIDE-SHARING PLATFORMS

The remuneration or service fees received by a private person (who is not a sole proprietor, entrepreneur account user and who does not operate through a company) from the provision of taxi services via ride-sharing platforms is generally pre-filled in part I of table 5.1 (“Wages, salaries and other remuneration on which income tax has been withheld”) of the income tax return. If the data of received remuneration or service fees is not pre-filled there, it must be entered manually in part II of table 5.1 (“Wages, salaries and other remuneration on which income tax has not been withheld”) and income tax must be paid on the received income.

If providing taxi services via ride-sharing platforms is not an occasional activity but a **regular business activity**, the income must be declared in line 1.1.1 of form E (“Income from the sale or intermediation of goods and provision of services”). To do this, please indicate at the bottom of the page “Income and deductions” that you wish to declare business income.

DECLARING INCREASED BASIC EXEMPTION ON THE OTHER PARENT’S TAX RETURN

If the parents have two or more minor children, one of the parents can deduct increased basic exemption from his or her income for a child of up to 17 years of age, starting from the second child.

The data of children is pre-filled in the return of the parent who is paid child allowance.

If you wish to declare the increased basic exemption upon provision of maintenance to two or more children on the income tax return of the other parent, then:

1. **the parent receiving child allowance** deletes the details of the children from table 9.7 (“Increased basic exemption upon provision of maintenance to two or more children”) and submits the return,
2. **the other parent** can then manually enter the details of the children in table 9.7 of his or her tax return and submit it.

TRANSFERRING UNUSED DEDUCTIONS TO SPOUSE’S TAX RETURN

The unused part of **basic exemption, housing loan interest, training expenses** and **increased basic exemption upon provision of maintenance to two or more children** can be transferred to the spouse's income tax return. If a person has unused deductions, the return automatically offers the opportunity to transfer these to his or her spouse’s return.

HOW TO TRANSFER AND ACCEPT UNUSED DEDUCTIONS

We recommend the spouse whose **annual income is smaller** or **who has more deductible tax incentives**, to **submit his or her tax return first**.

1. **Spouse A** who wishes to transfer the unused deductions to his or her spouse’s return:

ticks the box “Yes, I wish to share unused deductions with my spouse” on the page “Submission”,
submits the return.
2. **Spouse B** who wishes to accept the spouse’s unused deductions:

can check whether the shared deductions have been transmitted to his or her tax return on the page “Income and deductions” in the table “Sharing deductions”,

and submits the return.

Additional information

[Sharing tax incentives](#)

CORRECTING A TAX RETURN

To correct a return:

- enter the e-services environment,
- select the return you wish to correct,
- click **Edit tax return** and then “Correct the submitted tax return” or “Start again with the data of the ETCB”.
Choose “**Correct the submitted tax return**” if you have manually added data in the return. In this case, the entered data remains in the return and does not need to be entered again.
Choose “**Start again with the data of the ETCB**” if you would like to delete all the data you have entered to the return or it is necessary to correct in the return the data submitted to the Estonian Tax and Customs Board (ETCB) by your employer, educational and training institution or other person. For example, if the employer has subsequently corrected the data; the training institution has subsequently transferred or changed the data, etc.

EXPLANATIONS OF ICONS ON THE TAX RETURN

- To view, edit, add or delete data on the return, click on the **plus sign (+)** in front of the line.
- To edit data, click on the **pencil icon** at the end of the line.
- To delete data, click on the **bin icon** at the end of the line.
- To add new data, click **New line** at the end of the line.

After making changes, do not forget to click the **Save** button.

CORRECTING TAX RETURNS IF SPOUSES HAVE SHARED UNUSED DEDUCTIONS

I Spouses wish to switch on their returns which of them transfers their deductions and who receives them

1. **Spouse B** who accepted deductions from spouse A:
 - selects **Edit tax return** next to the submitted tax return and **Correct the submitted tax return**,
 - deletes the deductions shared by spouse from the table “Sharing deductions” at the page “Income and deductions” and submits the return.
2. **Spouse A**, who transferred deductions to spouse B:
 - selects **Edit tax return** next to the submitted tax return and **Correct the submitted tax return**,
 - removes the tick from the box “Yes, I wish to share unused deductions with my spouse” on the page “Submission” and submits the return.
3. **Spouse B**:
 - selects **Edit tax return** and **Correct the submitted tax return**,
 - ticks the box “Yes, I wish to share unused deductions with my spouse” on the page “Submission” and submits the return.
4. **Spouse A**:

selects **Edit tax return** and **Correct the submitted tax return**,

checks if the deductions shared by the spouse are shown on the page “Income and deductions and

submits the return.

II The spouse who transferred the deductions (the first to submit the income tax return) wishes to correct the data of deductions on their tax return

1. Spouse B who accepted deductions from spouse A:

selects **Edit tax return** next to the submitted tax return and **Correct the submitted tax return**,

deletes the deductions shared by spouse from the table “Sharing deductions” at the page “Income and deductions” and

submits the return.
2. Spouse A who transferred deductions to spouse B and wants to correct the deductions on their tax return:

selects **Edit tax return** next to the submitted tax return and **Correct the submitted tax return**,

makes the necessary changes on the page “Income and deductions”,

ticks the box "Yes, I wish to share unused deductions with my spouse" on the page “Submission” and

submits the return.
3. Spouse B:

selects **Edit tax return** and **Correct the submitted tax return**,

checks if the deductions shared by the spouse are shown on the page “Income and deductions and

submits the return.

DONATING THE OVERPAID INCOME TAX

^

Persons who submit electronic income tax returns can donate their refundable income tax to a non-profit associations, foundations or religious associations included in the [list of persons benefiting from income tax incentives](#) . Donations from income tax refunds can be made to these associations that have expressed their wish to receive donations to the Estonian Tax and Customs Board.

Donations can be made to up to three recipients and a donation cannot be less than 1 euro.

The amount of tax refundable may be donated in whole or in part. In the case of a partial donation, you may request the remainder of the amount to be transferred to your bank account or leave it in your prepayment account.

Donations can be made on the page "Submission", where select the **Add Recipient** button. Then you can select an association and write the amount you wish to donate.

REFUND OF INCOME TAX IN THE CASE OF A CLAIM OF A BAILIFF

^

If a person has arrears, the bailiff has the right to seize his or her income tax refund (the debtor's financial claim against the Estonian Tax and Customs Board) on the basis of subsection 4 of § 114 of the Code of Enforcement Procedure.

The bailiff submits an attachment notice of the debtor's financial claim to the Estonian Tax and Customs Board. The Estonian Tax and Customs Board is required to seize the overpaid income tax of the debtor in the amount set out in the attachment notice and transfer it to the bailiff's bank account. According to the law, the Estonian Tax and Customs Board does not have the right not to forward the money to the bailiff.

For all questions related to the attachment notice, please contact the bailiff.

[^](#) [INFORMATION AT THE WEBSITE OF THE ESTONIAN CHAMBER OF BAILIFFS AND TRUSTEES IN BANKRUPTCY](#)

- [Contact details of bailiffs](#)
- [About attachment notices and answers to frequently asked questions \(in Estonian\)](#)

If a financial claim has been seized by **several bailiffs** for the benefit of several claimants, a third party obligated with regard to the debtor, including a credit institution, pays the money to the bailiffs in the order of arrival of their attachment notices. **An attachment notice created on the basis of a child’s claim for maintenance is deemed to have arrived as the first** regardless of the moment of its arrival (subsection 1 of § 119 of the Code of Enforcement Procedure).

SUBMITTING INCOME TAX RETURN ON BEHALF OF BEQUEATHER

If the bequeather earned income in the year they passed away, the successor can submit an income tax return for the deceased person. If the bequeather was a self-employed person (in Estonian *füüsilisest isikust ettevõtja*, FIE), the submission of an income tax return is mandatory.

Based on a succession certificate, a paper income tax return can be submitted on behalf of the bequeather at our [service bureau](#).

If there are several successors, they must agree on who will submit the income tax return on behalf of the bequeather.

private client

Last updated: 27.08.2024

Was this page helpful? *

☐ Yes ☐ No

