

Service	Place of supply and VAT rate, if the service is provided to:					
	Estonian company with VAT number	Estonian company without VAT number and Estonian private person	EU company with VAT number.	EU company, institutions and organisations without VAT number. EU private persons.	Business entity from outside EU	Person not engaged in business from outside EU
So-called immaterial services like consulting , advertising, financial, communication, rental of movables etc services. Except digital electronically supplied services.	Estonia	Estonia	Country of the client	Estonia (country of the service provider)	Country of the client	Country of the client
VAT rate to be charged on sales in Estonia:	20%	20%	0%	20%	0%	0%

Digital/Electronically Supplied Services (website supply; web-hosting; distance maintenance of programs and equipment; transfer and updating of software; images, text and information, and making electronic databases available; music, films and games, including gambling games; political, cultural, sporting, scientific and entertainment broadcasts; distance education and other services similar to the services specified above. – assumed they are transmitted by electronic means over the network only.	Estonia	Estonia	Country of the client	Estonia, if the supply of such digital services did not exceed in the previous year and also shall not exceed in the current year 10 000 euros and the country of the seat of the recipient of the service is not voluntarily determined as place of supply (subsection 10 ¹ (5) of VATA); country of the seat of the recipient of the service, if the annual supply of such digital services exceeds 10 000 euros or the country of the seat of the recipient of the service is voluntarily determined as place of supply (subsections 10 ¹ (4) and (6) of VATA)	Country of the client	Country of the client
VAT rate to be charged on sales in Estonia:	20%	20%	0%	20%, if place of supply is Estonia; registration obligation in the country of the recipient or MOSS special scheme and VAT rate of the country of the recipient of the service, if place of supply is the country of the recipient of the service	0%	0%

Services where the place of supply is determined according to so-called basic rule (the services are provided through a seat or permanent establishment located in Estonia)	Estonia	Estonia	Country of the client	Estonia	Country of the client	Estonia
	20%	20%	0%	20%	0%	20%

Service connected with an immovable located in Estonia (construction, building and assembly	Estonia	Estonia	Estonia	Estonia	Estonia	Estonia
VAT rate to be charged on sales in Estonia:	20%	20%	20%	20%	20%	20%
Accommodation in Estonia	9%	9%	9%	9%	9%	9%

Residential rent, lease in Estonia	Exempt from VAT	Exempt from VAT	Exempt from VAT	Exempt from VAT	Exempt from VAT	Exempt from VAT
Commercial rent, lease in Estonia	Estonia	Estonia	Estonia	Estonia	Estonia	Estonia
VAT rate to be charged on sales in Estonia:	20%	20%	20%	20%	20%	20%

Service connected with an immovable located in a foreign country (accommodation; construction, building and assembly works, incl. repair and maintenance	Country where the immovable is located	Country where the immovable is located	Country where the immovable is located	Country where the immovable is located	Country where the immovable is located	Country where the immovable is located
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