

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
Rent and lease of an immovable in a foreign country	Country where the immovable is located					
	As a rule, if an Estonian taxable person provides services connected with an immovable located in a foreign country, he must register for VAT liability in that foreign country. The declaration of the supply with 0% VAT rate in Estonia (*) is possible only if there is no registration obligation in the foreign country where the immovable is located or if the service is provided to a taxable person of the country where the immovable is located and the reverse charge system can be used. The provision of rent and lease services is the exempt supply of a foreign country which is not declared in Estonia.					
Cultural, artistic, sporting, scientific or entertainment services or services connected with trade fairs or exhibitions are provided in Estonia; the organisation of the related events and provision of ancillary services	Estonia	Estonia	Country of the client	Estonia	Country of the client	Estonia
VAT rate to be charged on sales in Estonia:	20%	20%	0%	20%	0%	20%
Educational service provided in Estonia: pre-school, basic, vocational or higher education	Educational training is exempt from VAT					
Entrance services provided in Estonia and ancillary services related to entrance services	Estonia	Estonia	Estonia	Estonia	Estonia	Estonia
VAT rate to be charged on sales in Estonia:	20%	20%	0%	20%	0%	20%
Entrance services provided in a foreign country and ancillary services related to entrance services	Country where the event takes place, not declared in Estonia					
Cultural, artistic, sporting, scientific or entertainment services or services connected with trade fairs or exhibitions are provided in a foreign country; the organisation of the related events and provision of ancillary services	Estonia	Country where the event takes place	Country of the client	Country where the event takes place	Country of the seat of the recipient of the service	Country where the event takes place
VAT rate to be charged on sales in Estonia:	20%	0%	0%	0%	0%	0%
Intermediation service , if a transaction the place of supply of which is Estonia is mediated	Estonia	Estonia	Country of the client	Estonia	Country of the client	Estonia
VAT rate to be charged on sales in Estonia:	20%	20%	0%	20%	0%	20%
Intermediation service , if a transaction the place of supply of which is any other MS (except Estonia) is mediated	Estonia	Country where the supply of the mediated transaction is created	Country of the client	Country where the supply of the mediated transaction is created	Country of the client	Country where the supply of the mediated transaction is created
VAT rate to be charged on sales in Estonia:	20%	0%	0%	0%	0%	0%

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