



Taxation of international executives: Estonia

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01

Overview and Introduction

1 Overview and Introduction

Residence is the decisive factor in determining the scope of individual income tax liability in Estonia.

While individual's resident in Estonia is subject to tax on worldwide income (with some exceptions as regards income from employment abroad), non-residents are liable to income tax on Estonian-sourced income and income received from non-resident legal entity or via permanent establishment for performance of functions of the member of management or supervisory body of the legal entity or permanent establishment in Estonia.

A non-resident is subject to a final withholding tax of 20 percent on Estonian source income.

The official currency of Estonia is the Euro (EUR). Estonia has a decimal currency system with 100 cents making up EUR 1.

Herein, host country/jurisdiction refers to the country/jurisdiction to which the employee is assigned. Home country/jurisdiction refers to the country/jurisdiction where the assignee normally lives when they are not on assignment.

02

Income tax

2 Income Tax

2.1 Tax returns and compliance

When are tax returns due? That is, what is the tax return due date?

Individual tax returns must be filed no later than 30 April of the year following the income year (calendar year).

What is the tax year-end?

The tax year ends on 31 December.

What are the compliance requirements for tax returns in Estonia?

Residents and non-residents

Full-year and part-year residents in Estonia file general tax returns. Tax return forms may be partly pre-filled based on tax statements issued by employers, banks, state institutions and so on. Please note that there is no possibility of applying for an extension of the deadline.

Interest is payable on unpaid tax, interest for late payment is calculated 0.06 percent per day accruing from as of 1 October of following the income year until the payment is made.

For making the payment, the taxpayer (resident and non-resident) should always use the personal reference number given by the tax authorities.

As non-resident has a limited tax liability in Estonia, only the Estonian-source income is taxed in Estonia. Most types of income are taxed by way of withholding. All withholding taxes are levied on gross payments and no deductions or personal allowances are granted, except for residents of European Economic Area (EEA) countries/jurisdictions if certain conditions are met.

A non-resident in Estonia is required to submit an income tax return only in specific cases:

- upon receiving business income (form E1)
- gain from transfer of property (form V1)
- receiving taxable income which is subject to taxation in Estonia on which no income tax has been withheld (form A1).

The tax notices are not issued to non-residents. Hence, non-resident themselves are liable for calculating and paying the taxes and the forms in general are not pre-filled by the tax authorities. Most types of income are taxed by way of withholding which are levied on gross payments.

2.2 Tax rates

What are the current income tax rates for residents and non-residents in Estonia?

Employment income for resident and non-resident taxpayers is subject to flat income tax rate at 20 percent.

Employment income for residents is also subject to unemployment insurance premiums at rate of 1.6 percent and funded pension contributions 2 percent (if the taxpayer has chosen to make such contributions into pension funds).

The income of non-residents is ordinarily taxed at the general rate at 20 percent or 10 percent tax rate. In several cases, the rates may be reduced by tax treaties. Income of non-residents other than income subject to withholding tax is taxed by assessment in the same manner and at the same rate as income of residents.

Taxable income

A resident must pay income tax at the rate of 20 percent on all income derived by them in Estonia and outside Estonia (i.e., an individual is subject to taxation on their worldwide income) whether received in money or money's worth. In practice all items are taxable, unless exempt by law:

- employment (monetary payments)
- business (self-employed income)
- property/investment (rental income, royalties, interest, capital gains on disposal of business, movable and immovable property)
- other sources (certain pensions, scholarships, grants, awards, lottery prizes, insurance indemnities and payments from pension funds).

In certain cases, an income tax rate of 10 percent applies.

It is the employer's obligation to withhold income tax on the remuneration paid to the employee and transfer the tax amount to the tax authorities.

Fringe benefits received by the employee are subject to taxation at the level of the employer and not declared on the individual's annual tax return.

A non-resident must pay income tax on all income derived by them in Estonia whether received in money or money's worth. The general income tax rate applies to the following:

- income from employment, including director's fees, certain scholarships, pensions and payments from pension funds, unless the 10 percent rate applies
- rental payments.

A 10 percent rate applies to the following:

- income from artistic and sports activities
- fees from professional services provided in Estonia
- royalties, including payments for the use of commercial, scientific or industrial equipment, if not stated otherwise in the tax treaty.

In addition, non-resident individuals having a permanent establishment in Estonia are subject to income tax under the rules applicable to sole proprietors.

Tax-exempt income for tax-residents

Under Estonian law, certain amounts of personal income and allowances are exempt from tax, such as

- basic tax exemption of EUR 0 - 7,848 per year, depending on the level of income
- additional deductions on training expenses, gifts, donations, limited to EUR 1,200; however, the amount deducted cannot exceed 50 percent of the taxable income per taxpayer during a period of taxation (i.e., a calendar year).
- insurance premiums and acquisition of pension fund units, etc., limited to 15 percent of the taxpayer's income taxable in Estonia, but no more than EUR 6,000.

The entire deduction provided

Tax-exempt income for non-residents

Income tax is not charged on the following income of a non-resident:

- accepted succession
- property returned in the course of ownership reform
- expropriation payments and compensation paid upon expropriation
- income from transfer of movable property in personal use
- interest paid to a natural person by a credit institution resident in a contracting state of the EEA or a branch of a non-resident credit institution situated in a contracting state of the EEA
- scholarships and grants paid pursuant to law or from the state budget, and benefits paid pursuant to law, except for scholarships, grants and benefits which are paid in connection with business or an employment or service relationship or with membership of the management or controlling body of a legal person
- international and state cultural and scientific awards and sports awards granted by the Estonian Government
- scholarships and grants which are granted for study or research or for artistic or sports activities and which meet the conditions established by the Estonian Government
- royalty payments between associated companies arising in Estonia are exempt from tax if the beneficial owner is a company of another European Union (EU) member state or Switzerland or a permanent establishment situated in another EU member state or Switzerland. "Associated companies" are companies with a minimum direct holding of 25 percent within a period of the last 2 consecutive years
- gains from transfer of property if the property has been used by the non-resident taxpayer as their place of residence.

Moreover, the following items of income of a non-resident individual are tax exempt as well:

- dividends (Generally subject to distribution tax at the level of distributor. For more details, please see chapter [Dividends, interest, and rental income](#))
- interest (if it is received from the holding in a contractual investment fund or other pool of assets of whose property, at the time of the transfer or during a period within 2 years before transfer, more than 50 per cent was directly or indirectly made up of immovable or structures as movables located in Estonia and in which the non-resident had a holding of at least 10 per cent at the time of transfer)
- per diem and accommodation reimbursements for business trips, including compensation for the use of a private vehicle, up to amounts prescribed by the government
- certain pensions, scholarships, awards and benefits
- inheritances.

Non-residents can deduct the unemployment insurance premiums paid from the taxable employment income.

Non-residents cannot claim the same deductions and allowances as available to residents. The exception applies to residents of other EEA countries/jurisdictions, provided that they will submit their tax return;

Furthermore, only such part of deductions and allowances can be deducted that corresponds to the proportion of the non-resident's taxable income from Estonian sources to their worldwide taxable income.

2.3 Residence rules

For the purposes of taxation, how is an individual defined as a resident of Estonia?

An individual is considered a resident in Estonia for tax purposes if already one of these following criteria is met:

- person's place of residence is in Estonia or
- one stays in Estonia for at least 183 days over a period of 12 consecutive calendar months.

By law, a person is obligated to notify the Estonian tax authority (in Estonian Eesti Maksu- ja Tolliamet) of any circumstances related to changing their residency (upon arrival to Estonia and prior to departing from Estonia) by completing the form R for determining residency for tax purposes and submitting the form to the Estonian Tax and Customs Board.

Is there, a de minimus number of days rule when it comes to residency start and end date? For example, a taxpayer can't come back to the host country/jurisdiction for more than 10 days after their assignment is over and they repatriate.

There is no de minimus number of days rule.

What if the assignee enters the country before their assignment begins?

The residency status will be based upon the arrival date.

2.4 Termination of residence

Are there any tax compliance requirements when leaving Estonia?

An individual who is considered to be a tax-resident in Estonia is obliged to submit the application form for determination of residency (Form R) in order to notify the tax authority about the change of the residency.

What if the assignee comes back for a trip after residency has terminated?

Normally, residency will not be extended. However, it shall be noted that the residency may still be valid if it can be concluded from the circumstances that the assignee still resides in Estonia. The tax authorities may decide the above on a case-by-case study.

Communication between immigration and taxation authorities

Do the immigration authorities in Estonia provide information to the local taxation authorities regarding when a person enters or leaves Estonia?

Currently we have no information regarding the matter mentioned.

Filing requirements

Will an assignee have a filing requirement in the host country after they leave the country and repatriate?

An assignee is obliged to file an Estonian personal tax return the year after repatriating regarding the income derived from Estonia if receiving capital gains or on business income or on income from which income tax has not been withheld.

Payments made after the repatriation but attributable to work performed in Estonia are taxed similarly to regular employment income at a flat rate of 20 percent.

The assignee should, when repatriating, deregister from the Estonian tax authorities by submitting the form R.

2.5 Economic employer approach

Do the taxation authorities in Estonia adopt the economic employer approach to interpreting Article 15 of the Organisation for Economic Co-operation and Development (OECD) treaty? If no, are the taxation authorities in Estonia considering the adoption of this interpretation of economic employer in the future?

As of 2021, Estonian Income Tax Act stipulates that if a non-resident performs official duties in Estonia in the form of temporary agency work at a user undertaking that is an Estonian state or local government authority or resident, or a non-resident operating in Estonia as an employer, or a non-resident through its permanent establishment located in Estonia, the user undertaking is regarded as the employer of the person. However, it is the non-resident who has provided an Estonian user undertaking with temporary agency workers that is required to withhold income tax on the remuneration payable for performing work in Estonia.

De minimus number of days

Are there a de minimus number of days before the local taxation authorities will apply the economic employer approach? If yes, what is the de minimus number of days?

No.

2.6 Types of taxable compensation

What categories are subject to income tax in general situations?

The general rule is that all remuneration in respect of employment or temporary assignment constitutes taxable income. In Estonia benefits in-kind do not constitute taxable income for employee but are taxable at the employer's level.

Intra-group statutory directors

Will a non-resident of Estonia who, as part of their employment within a group company, is also appointed as a statutory director (i.e., member of the Board of Directors in a group company situated in Estonia trigger a personal tax liability in Estonia, even though no separate director's fee/remuneration is paid for their duties as a board member?

If a non-resident earns income for the performance of the functions of a member of the management or controlling body of a resident legal person or of a member of the management body of the permanent establishment of a non-resident located in Estonia, then the non-resident's income is taxed with income tax.

a) Will the taxation be triggered irrespective of whether or not the board member is physically present at the board meetings in Estonia?

Yes. Remuneration paid for fulfilling the duties of management or controlling body shall be taxable wherever the work is actually carried out. In addition, it would be irrelevant which member of the group is actually paying the remuneration.

b) Will the answer be different if the cost directly or indirectly is charged to/allocated to the company situated in Estonia (i.e., as a general management fee where the duties rendered as a board member is included)?

No. In fact, charging management fee in a situation where the board member's remuneration has not been taxed in Estonia, can increase the tax exposure in Estonia. The result may be that Estonian tax authorities will requalify the management fee, either partly or fully, as board member fee and charge income tax (and potentially social tax) from the payment. In that case, Estonian entity would be obliged to pay tax.

c) In the case that a tax liability is triggered, how will the taxable income be determined?

In practice, we have suggested to eliminate this risk in a way where the non-resident board member would allocate part of their remuneration to Estonia, i.e., as received for fulfilling the board member's duties, files a non-resident taxpayer's tax return in Estonia and paid 20 percent income tax from the income. In their home country/jurisdiction, the amount of tax paid in Estonia can then be credited.

2.7 Tax-exempt income

Are there any areas of income that are exempt from taxation in Estonia? If so, please provide a general definition of these areas.

Per diem allowances for business trips, including compensation for the use of a private vehicle, are exempt from tax up to amounts prescribed by the government.

2.8 Expatriate concessions

Are there any concessions made for expatriates in Estonia?

Not applicable. There is no special regime for expatriates.

2.9 Salary earned from working abroad

Is salary earned from working abroad taxed in Estonia? If so, how?

Where a resident of Estonia performs work abroad as an employee, any remuneration received in respect of such work may be exempt from Estonian income tax if all the following conditions are met:

- the person has stayed in the foreign state for the purpose of employment for at least 183 days over the course of a period of 12 consecutive calendar months
- the specified income has been the taxable income of the person in the foreign state and if this is certified and the amount of income tax is indicated on the certificate (even if the amount is zero)

In case the work is performed abroad less than 183 days and the income is taxed abroad, the income tax paid will be taken into account in the Estonian personal income tax.

2.10 Taxation of investment income and capital gains

Are investment income and capital gains taxed in Estonia? If so, how?

There is no separate capital gain taxation, but capital gains are generally included in taxable income and taxed at the general rate.

Income tax is charged on gains from the sale or exchange of any transferable and monetarily appraisable objects, including real or movable property, securities, registered shares, contributions made to a general or limited partnership or an association, units of investment funds, rights of claim, rights of pre-emption, rights of superficies, usufructs, personal rights of use, rights of commercial lessees, redemption obligations, mortgages, commercial pledges, registered securities over movables, or other restricted real rights, or the ranking thereof, or other proprietary rights at a flat rate of 20 percent.

Capital gains derived by non-residents on the sale of shares in resident companies are generally not taxable in Estonia. The gains are taxable (by assessment), however, if the sale concerns shares in a company, in a contractual investment fund (open-ended fund) or in another pool of assets (e.g. partnership) whose assets for more than 50 percent was at the time of the sale, or at any period during the 2 years preceding the sale, directly or indirectly, made up of Estonian-situs immovable property or

buildings regarded as movable property and in which the non-resident had a holding of at least 10 percent at the time of the sale.

Capital gains derived by non-residents on the sale of Estonian-situs immovable property, including rights in such property and buildings regarded as movable property, are subject to income tax by way of assessment. The same applies in respect of gains on movable property (e.g., vehicles) registered in Estonia prior to the disposal.

The following gains are exempt:

- gains from the sale of the non-resident's own dwelling (house or apartment) that was used by them as their residence until the sale (with restriction to one sale during a 2-year period)
- gains from the sale of a summer cottage or garden house, provided the taxpayer has owned such property for more than 2 years and the size of the land plot does not exceed 0.25 ha
- gains related to the various programs concerning restitution of expropriated property and privatization of the economy
- gains from the sale of movable property which has been in the taxpayer's personal use
- gains from the exchange of shares in the course of mergers, divisions or other reorganizations.

Dividends, interest, and rental income

Dividends

In Estonia, corporate income tax is not levied when profit is earned but when it is distributed. The standard income tax rate for dividends is 20 percent (calculated by adding 20/80 on top of the amount distributed as dividend). However, the rate for regularly paid dividends is 14 percent (calculated as 14/86 of the distribution). The concept of "regularly paid dividends" means that the amount of profit distribution that is smaller than, or equal to, the past 3 years' average profit distribution which has been taxed in Estonia will be subject to income tax of 14 percent (calculated as 14/86 of the net distribution). For the excessive part of dividends, the standard rate applies.

Companies which distribute profit and pay 14 percent CIT on it are additionally obliged to withhold income tax of 7 percent from dividends paid to resident and non-resident natural persons. If a DTT provides a lower rate, treaty rate applies.

Exceptions

Under certain conditions, redistribution of dividends is not subject to taxation. Income tax is not charged on the dividends received from a company domiciled in an EEA Member State or Switzerland if at least 10 percent of the shares or votes in that company is held by an Estonian company. The exemption applies to dividends received from a company domiciled in another country/jurisdiction if the Estonian company holds at least 10 percent of the shares or votes in the company, and income tax has been withheld or paid. Also, in some cases the exemption is applied to the dividends paid out of the profit attributed to a resident company's permanent establishment. However, the exemption does not apply if dividends are received from companies in low tax jurisdictions.

Interest (except deposit interest rates)

Interest is taxed as investment income at a flat rate of 20 percent. Generally, all types of domestic interest are included in the taxable income. No expenses are deductible with respect to interest.

Rental income

When a person receives rent from the commercial or residential lease, they should specify in advance whether such income is either business income or not. If it is business income, then a person must be registered as a sole proprietor and their income has to be declared on form E of the income tax return on

business income. In that case, only the net income after expenses is included in the taxable base, but the same amount is also subject to social security contributions.

If it is investment income, the gross income is included in the taxable base, but no social security contributions are levied.

Income from commercial or residential lease is taxable at a flat rate of 20 percent. Starting from 1 January 2016 individuals have had the right to deduct 1/5 from the taxable amount to cover expenses incurred on renting out residential property.

Gifts

There is no gift tax.

2.11 Additional capital gains tax (CGT) issues and exceptions

Are there additional capital gains tax (CGT) issues in Peru? If so, please discuss?

Not applicable.

Are there capital gains tax exceptions in Estonia? If so, please discuss?

Not applicable

Pre-CGT assets

Not applicable.

Deemed disposal and acquisition

Not applicable.

2.12 General deductions from income

What are the general deductions from income allowed in Estonia?

Under Estonian law, certain amounts may be deducted from personal income such as:

- basic tax exemption of EUR 0 - 7,848 per year, depending on the level of income
- additional deductions on training expenses, gifts, donations, limited to EUR 1,200; however, the amount deducted cannot exceed 50 percent of the taxable income per taxpayer during a period of taxation (i.e., a calendar year).
- insurance premiums and acquisition of pension fund units, etc., limited to 15 percent of the taxpayer's income taxable in Estonia, but no more than EUR 6,000.

2.13 Calculation of estimates/prepayments/withholding

How are estimates/prepayments/withholding of tax handled in Estonia? For example, Pay-As-You-Earn (PAYE), Pay-As-You-Go (PAYG), and so on.

Resident employers and non-resident employers operating in Estonia are required to withhold income tax, unemployment insurance premium and pension contributions from salaries, wages and other remuneration. In addition, the employers and non-resident employers operating in Estonia are required to pay social tax due and employer's share of unemployment insurance premium on top of gross salaries.

When are estimates/prepayments/withholding of tax due in Estonia? For example, monthly, annually, both, and so on.

Income tax, unemployment insurance premiums (and funded pension contributions for resident taxpayers) must be withheld and social tax and unemployment insurance premiums paid on all payments made to the employee and declared and transferred to the Estonian tax authorities by the 10th of every month, following the month of payment. This deadline encompasses all withholding taxes and payments made to employees.

All the above-mentioned taxes and payments are personified.

2.14 Relief for foreign taxes

Is there any Relief for Foreign Taxes in Estonia? For example, a foreign tax credit (FTC) system, double taxation treaties, and so on?

In order to avoid double taxation of income received in different countries/jurisdictions, Estonian tax authorities proceed from the national provisions laid down for avoidance of double taxation and the international conventions for avoidance of double taxation.

Estonia has an extensive network of tax treaties covering income tax, currently there are 63 treaties concluded. Estonia generally applies the tax credit for foreign tax relief.

Upon calculation of income tax in Estonia the income tax already paid on income derived in foreign country/jurisdiction will be taken into account. If the amount of income tax paid abroad is smaller of the amount of the income tax calculated on the Estonian income tax return, the taxpayer is required to pay the difference by which the amount of tax calculated in Estonia exceeds the income tax paid abroad.

Income tax paid or withheld abroad may be declared and taken into account in Estonia only on the basis of the documents certifying the payment of income tax.

In general, in Estonia the social security payments and contributions paid abroad are not deducted from the income exempt from income tax. However, if mandatory social security payments and contributions (pension, health, maternity, unemployment insurance premiums, accident at work or occupational disease insurance) have been paid abroad, the aforementioned mandatory payments or tax may be deducted in Estonia from the taxable income derived abroad.

2.15 General tax credits

What are the general tax credits that may be claimed in Estonia? Please list below.

Please see above under general deductions from income.

Sample tax calculation

This calculation assumes a married taxpayer resident in Estonia with two children (spouse is not working), whose 3-year assignment begins 1 January 2022 and ends 31 December 2024. The taxpayer's base salary is 100,000 US dollars (USD) and the calculation covers 3 years.

	2022 USD	2023 USD	2024 USD
Salary	100,000	100,000	100,000
Bonus	20,000	20,000	20,000
Cost-of-living allowance	10,000	10,000	10,000
Housing allowance	12,000	12,000	12,000

	2022 USD	2023 USD	2024 USD
Company car	12,500	12,500	12,500
Moving expense reimbursement	20,000	0	20,000
Home leave	0	5,000	0
Education allowance	3,000	3,000	3,000
Interest income from non-local sources	6,000	6,000	6,000

Exchange rate used for calculation: USD1.00=EUR0.9132.

Other assumptions

- All earned income is attributable to Estonian sources, except interest income. Current 2024 - tax rates are applied for 2022 and 2023 tax calculations.
- Bonuses are paid at the end of each tax year and accrue evenly throughout the year.
- The company car is used for business and private purposes and originally costs in 2022 USD 50,000 (excl. environmental fee).
- The employee is deemed resident throughout the assignment.
- Tax treaties are ignored for the purpose of this calculation, i.e., this is only an Estonian tax calculation.
- The employee lives in Tallinn, Estonia.
- The spouse has no income.

Calculation of taxable income.

Year ended	2022 Euro	2023 Euro	2024 Euro
Days in Estonia during year	365	365	366
Earned income subject to income tax			
Salary	92,320	92,320	92,320
Bonus	18,264	18,264	18,264
Cost-of-living allowance	9,132	9,132	9,132
Housing allowance	10,958.40	10,958.40	10,958.40
Company car*	11,415	11,415	11,415
Moving expense reimbursement	18,264	0	18,264
Home leave	0	4,566	0
Education allowance	2,739.60	2,739.60	2,739.60
Personal income	151,678	137,980	151,678
Interest income	5,587.20	5,587.20	5,587.20

Calculation of tax liability

	2022 Euro	2023 Euro	2024 Euro
Taxable income as above	157,265.20	143,567.20	157,265.20
Basic exemption from children EUR1,848	-1,848	-1,848	0
Total income tax	31,083.44	28,343.84	31,453.04
Less:			
Foreign tax credits	0	0	0

Footnote

1 Certain tax authorities adopt an 'economic employer' approach to interpreting Article 15 of the OECD model treaty which deals with the Dependent Services Article. In summary, this means that if an employee is assigned to work for an entity in the host country/jurisdiction for a period of less than 183 days in the fiscal year (or a calendar year of a 12-month period), the employee remains employed by the home country/jurisdiction employer but the employee's salary and costs are recharged to the host entity, then the host country/jurisdiction tax authority will treat the host entity as being the 'economic employer' and therefore the employer for the purposes of interpreting Article 15. In this case, Article 15 relief would be denied, and the employee would be subject to tax in the host country/jurisdiction.

2 For example, an employee can be physically present in the country/jurisdiction for up to 60 days before the tax authorities will apply the 'economic employer' approach.

03

Special considerations for short term assignments

3 Special considerations for short-term assignments

For the purposes of this publication, a short-term assignment is defined as an assignment that lasts for less than 183 calendar days over the period of 12 consecutive months.

3.1 Residency rules

Are there special residency considerations for short-term assignments?

A foreign employee will be considered as resident in Estonia if one of the following conditions is met:

- their place of residence is in Estonia
- they stay in Estonia for at least 183 days over the course of a period of 12 consecutive calendar months.

A person shall be a resident as of the date of their arrival in Estonia, also half days are counted in as a full day. It is possible, that a person shall be deemed to be resident for one part of the period of taxation and non-resident for the other part of the period of taxation. A special form R must be submitted to the Estonian tax authorities for informing about changes in the natural persons residency.

If the residency prescribed based on an international agreement differs from the residency prescribed pursuant to the Estonian Income Tax Act, the provisions of the international agreement will be applied.

A person shall be deemed to be a resident as of the date of their arrival in Estonia.

3.2 Payroll consideration

Are there special payroll considerations for short-term assignments?

Non-resident must have a personal code applied from Estonian tax authorities (B code) or Estonian ID-code. Also, the employment must be registered in the employment register with the Estonian Tax and Customs Board.

3.3 Taxable income

What income will be taxed during short-term assignments?

If the employee is considered non-resident, only employment income (remuneration) derived from Estonia will be taxed in Estonia. Trips to and from Estonia, when the employee starts and ends the assignment, are tax-free.

3.4 Additional considerations

Are there any additional considerations that should be considered before initiating a short-term assignment in Estonia?

Not applicable.

04

Other taxes and levies

4 Other taxes and levies

4.1 Social security tax

Are there social security/social insurance taxes in Estonia? If so, what are the rates for employers and employees?

An employer and non-resident company operating in Estonia as employers must pay mandatory social security contributions on gross employment income. No ceiling has been set on social security contributions. The minimum social security obligation per employee per month as of 2024 is EUR 239.25.

For employees working in Estonia, social security and unemployment insurance contribution rates for 2023 are as follows:

- the rate charged to employers: 33.8 percent (33 percent + 0.8 percent)
- the rate charged to employees: 1.6 percent.

Since 2021, contributing to pension funds is voluntary. Funded pension contributions at the rate of 2 percent are withheld on gross salary payments to residents if the employee has joined the funded pension system. It is possible to increase the rate of contributions to 4 or 6 percent. If the individual is filing the application to increase his/her contributions before November 30, the increased rate shall be applicable as of next year.

Estonia has concluded conventions on social security with different countries/jurisdictions – Australia, Canada, Ukraine. Estonia has also concluded an agreement with Russia regulating pension matters.

After joining the EU, Estonia followed the rules stipulated in Council Regulation (EEC) No 1408/71. From 1 May 2010, Council Regulations No 1408/71 and No 574/72 were replaced by Regulations No 883/2004 and No 987/2009.

Where an employee is assigned from a non-treaty country/jurisdiction to perform work duties in Estonia, the unemployment insurance premium and social tax are payable in Estonia, except if the international agreement prescribes different rules.

As a main rule, Estonian social security contributions are always payable by an Estonian employer or a non-resident (foreign) employer operating in Estonia if the work is performed in Estonia. This applies irrespective of the nationality of the employee.

4.2 Gift, wealth, estate, and/or inheritance tax

Are there any gift, wealth, estate, and/or inheritance taxes in Estonia?

There are no inheritance or gift taxes in Estonia.

4.3 Real estate tax

Are there real estate taxes in Estonia?

With effect from 2013, the land below and around residential buildings is generally tax exempt if certain conditions are met.

4.4 Sales/VAT tax

Are there sales and/or value-added taxes in Estonia?

The standard VAT rate is 22 percent, and the reduced rate is 9 percent.

The following supplies are subject to a VAT rate of 9 percent:

- books and educational literature
- drugs, medicines
- accommodation services.

The following supplies are subject to a VAT rate of 5 percent:

- press publications

The following transactions are subject to zero-rated (0) VAT:

- export of goods and intra-Community supplies
- cross-border business to business services
- goods placed into free zones or free warehouses, or certain goods listed in Annex V of Council Directive 2006/112/EC that are placed into a VAT warehouse
- export and import related transport services, international passenger services
- supply of aircraft used by an air carrier operating mostly on international routes
- supply of sea-going vessels for navigation on high seas
- provision of services on board vessels or aircraft during international transport
- supplies of goods under diplomatic and consular arrangements
- supplies of goods and services to institutions of the EU and NATO forces.

The following transactions are exempt from VAT:

- transactions involving securities and financial services (with an option to tax domestically)
- transactions involving immovable property or parts thereof (with an option to tax)
- insurance transactions
- rental transactions involving immovable property or parts thereof (with an option to tax)
- universal postal services
- lotteries and gambling
- certain education services
- transactions involving health and welfare.

4.5 Unemployment tax

Are there unemployment taxes in Estonia?

Yes.

For employees – resident and non-resident - working in Estonia, unemployment insurance contribution rates for 2024 are as follows:

- the rate charged to employers: 0.8 percent

- and the rate charged to employees: 1.6 percent.

4.6 Other tax

Are there additional taxes in Estonia that may be relevant to the general assignee? For example, customs tax, excise tax, stamp tax, and so on.

People, who move to Estonia from a country outside of the European Union due to a change of residence, marriage or temporarily for studying in Estonia, can import their personal belongings without paying import duties if certain conditions are met.

4.7 Local taxes

There are no local taxes in Estonia.

4.8 Foreign Financial Assets

Is there a requirement to declare/report offshore assets (e.g., foreign financial accounts, securities) to the country/jurisdiction's fiscal or banking authorities?

There is no declaring/reporting obligation in Estonia.

05

Immigration

5 Immigration

Following is an overview of the concept of Estonia's immigration system for skilled labor.

(E.g., which steps are required, authorities involved, in-country/jurisdiction and foreign consular processes, review/draft flow chart illustrating the process)

This summary provides basic information regarding business visits to, and work authorization for, Estonia. The information is of a general nature and should not be relied upon as legal advice.

With regard to entry and residence into Estonia it has to be differentiated between nationals of the EU and third-country/jurisdiction nationals.

Most foreign nationals who intend to engage in active, productive employment in Estonia will need a Residence Permit for employment. Depending on the purpose of travel to Estonia and the nationality of the traveller, there are different types of visas that will apply to the occasion, and which vary in their processes and processing times.

EU citizens have the right to Freedom of movement, which means they have unrestricted access to the Estonian labor market. A residence permit or visa won't be required to either enter or work in Estonia. The same rules apply to citizens of Iceland, Liechtenstein, Norway and Switzerland.

Unless evidence can be provided that one is an EU/EFTA national, a permit will be required to work and reside in Estonia.

5.1 International Business Travel/Short-Term Assignments

Describe (a) which nationalities may enter Estonia as non-visa national, (b) which activities they may perform and (c) the maximum length of stay.

If Non-European nationals visit Estonia as either tourists, business visitors or students, they are generally required to apply for a visa. However, citizens of certain countries/jurisdictions are allowed to enter Estonia as tourists or business visitors using their passports for up to 90 days within 180 days rolling period.

Short-time employment in Estonia is permitted to an alien, who stays legally in Estonia on the temporary basis (for example, on the basis of a visa or within a visa-free period) and whose employment has been registered with the Police and Border Guard Board before the employment commences.

Short-time employment can be registered for up to 365 days during a 455-day period. Short-term employment can be registered for a longer period of time for employment as a teacher or a lecturer, for research work, for employment as a top specialist or at a start-up company. Short-time employment for participation in seasonal work can be registered for up to 270 days during a year.

Describe (a) the regulatory framework for business traveller being visa nationals (especially the applicable visa type), (b) which activities they may perform under this visa type and the (c) maximum length of stay.

Visa nationals are required to obtain a Schengen (C) visa to be able to enter into Estonia for business visitor activities. The Schengen Visa is typically issued for multiple entries. Although circumstances may vary, a business visitor may receive authorization to visit Estonia for up to 90 days within a 180-day rolling period.

Schengen Visas are generally not eligible for in-country/jurisdiction extension, however in exceptional cases an extension would be possible. On the other hand, it is also possible to apply for a visa from the Police and Border Guard Board while in Estonia.

In foreign countries/jurisdictions, the application for the Schengen Visa must be filed at the Estonian embassy/consulate in the respective country/jurisdiction of residence in order to be allowed to enter Estonia for up to 90 days within a 180-days rolling period.

Outline the process for obtaining the visa type(s) named above and describe (a) the required documents (including any legalization or translation requirements), (b) process steps, (c) processing time and (d) location of application.

- Document gathering (1-2 weeks)
- Prepare Visa application (1 day)
- Book visa appointment at the Estonian embassy/ consulate at the place of residence/ The Police and Border Guard Board (1 day)
- File visa application with the Estonian embassy/ consulate at the place of residence/ The Police and Border Guard Board (30 business days)
- Obtain Visa and travel to Estonia (1 day)

The following shall be submitted upon application for C visa:

- a valid travel document which is issued within previous 10 years, contains at least two blank pages for visas and is valid at least 3 months after the expiration date of the visa
- a filled in and signed application form. In case several persons (minors or a spouse) are covered by the same travel document, individual application forms must be filled in and signed by the persons concerned, in case of minors signed by the parental authority or the legal guardian. A minor at least 15 years old may lodge and sign a visa application personally
- photo (size 35x45mm) (PDF)
- insurance policy valid in Schengen countries/jurisdictions with a coverage of at least EUR 30,000 for the entire duration of stay in Schengen area
- supporting documents.
 - documents indicating the purpose of journey
 - documents in relation to accommodation or proof of sufficient means to cover your accommodation
 - documents indicating that you possess sufficient means of subsistence both for the duration of the intended stay and for the return to your country/jurisdiction of origin or residence (EUR 70 for each day in Estonia)
 - information which enables to assess your intention to leave the Schengen area before the expiry of the visa.
- pay state fee for processing the visa application (generally EUR 80 or EUR 40 for children 6-11 years).

Are there any visa waiver programs or specific visa categories for technical support staff on short-term assignments?

No.

5.2 Long-Term Assignments

What are the main work permit categories for long-term assignments to Estonia? In this context outline whether a local employment contract is required for the specific permit type.

The EU blue card (employment contract for Estonia required)

The EU blue card is a residence permit for employment, which is granted to an alien for residence in Estonia and for employment on a position or job which requires higher qualification.

Higher professional qualification, which is required for applying for the EU blue card, is the necessary qualification, the nominal time of study for obtaining of which is at least 3 years and which is evidenced by a document certifying higher education, or at least 5 years of working experience.

A job requesting high qualification is a job the necessary knowledge and experience for performance of which is evidenced by higher professional qualification.

The compatibility of the qualification of an alien to the requirements shall be assessed prior to the submission of an application for the EU blue card by an alien.

An EU blue card can be granted to an alien only for employment in such a job, which requires higher professional qualification.

Before submission of an application for the residence permit, an employer shall enter with an alien into an employment contract with at least 1 year validity period, or shall make an employment proposal by which the employer expresses their will to be legally bound with the employment contract and takes the obligation to employ the alien for at least 1 year period on the position requiring higher qualification, which is determined in the contract entered into or in the employment proposal made.

In case if an alien is residing in Estonia on the basis of the EU blue card and wishes during the first 2 years of the validity period of the EU blue card to terminate the employment with the employer, for employment with whom the EU blue card was issued to the alien, and to start employment with another employer, then such other employer shall need a consent of the Estonian Unemployment Insurance Fund for employing the alien (except if an alien has been residing in Estonia on the basis of the EU blue card continuously for at least 2 years and they hold a valid EU blue card, then they can start employment with another employer and terminate employment with the present employer, then the consent of the Estonian Unemployment Insurance Fund is not required).

During the validity period of the EU blue card an alien can be unemployed once with the duration of up to 3 months.

for scientific research

A temporary residence permit for employment for the purposes of research shall be issued if an alien has appropriate professional preparation or experience for such activities and if:

- the research and development activities of the research and development institution which is recognized by the Ministry of Education and Research have been positively evaluated in at least one field or
- the educational institution has a valid institutional accreditation or
- the principal activity of the institution entered in the state register of state and local government authorities is research and development and
- an alien has signed a hosting agreement with the research and development institution for carrying out research and development work.

A research and development institution must conclude a hosting agreement with a scientist after it has independently checked that:

- the alien has a permanent legal income for subsistence in Estonia
- the alien has an appropriate insurance policy guaranteeing that any costs related to their medical treatment as a result of illness or injury during the period of validity of the residence permit applied for will be met to the extent equal with persons covered with health insurance
- there are appropriate financial means for the research and development under question.

A hosting agreement must include the following:

- the name and qualification of the alien
- the name, registration code and location of the hosting institution and the name of the contact person
- the duration and sources of financing of the research or development.

If the above-listed data is stated in the employment contract of an alien, there is no need to conclude a separate additional hosting agreement.

for employment as top specialist

Residence permit for employment as a top specialist can be granted without applying the requirement for the permission of the Estonian Unemployment Insurance Fund, if an alien has appropriate professional training or experience for employment in such sphere. Top specialist is an alien with appropriate professional training or experience in any sphere, to whom an Estonian registered employer shall pay for professional work a salary that is at least equal to the latest annual average wages in Estonia published by Statistics Estonia, multiplied by the coefficient 1.5.

Residence permit for employment as a top specialist can be granted to an alien, provided that the company where an alien shall be employed has been registered in Estonia at least 12 months and the company complies with at least one of the following requirements:

- The company has at least EUR 65,000 of equity capital, which has been used for purchasing in Estonia and classing as fixed assets immovable property, machines or devices or used for making an investment into a company registered in another commercial register of Estonia, which has real economic activities in Estonia or into an investment fund created or established according to the Investment Funds Act
- the sales revenue of the company shall be at least EUR 200,000 per year
- the social tax paid in Estonia monthly for the persons employed by the company shall be at least equal with the social tax paid in Estonia monthly on the remuneration equaling fivefold Estonian annual average gross wages

The above requirement that the company must be registered in Estonia at least 12 months is not applicable, if the parent enterprise has been operating at least 12 months and the annual turnover of the parent enterprise is at least EUR 10 million. After the lapse of 1 year from the date of granting the residence permit the company shall comply with at least one of the above-named requirements.

Residence permit for employment as a top specialist can be granted to an alien, provided that the company where an alien shall be employed has been registered in Estonia less than 12 months and it shall start its activities by support of the state or private investment, having received an investment or loan from the state or from a private fund holder with the activity license issued by the Financial Inspectorate, or a support from a national promotional measures.

employed as a temporary agency worker

A temporary residence permit for employment may also be granted to an alien for employment as a temporary agency worker with a user undertaking in the meaning of subsection 6 (5) of the Employment Contracts Act.

A temporary residence permit for employment may be granted for employment as a temporary agency worker, if an employer registered in Estonia operates as an intermediary of temporary agency work and the employer has deposited funds in the amount which constitutes at least ten percent of the payroll.

The deposit account must be opened in a credit institution registered in Estonia in the meaning of the Credit Institutions Act and the funds deposit must constitute covering at least ten percent of the payroll during the whole period of validity of the temporary residence permit.

An alien who has been granted a residence permit for employment as a temporary agency worker may be employed by another user undertaking instead of the user undertaking determined by the residence permit or be employed simultaneously by the user undertaking determined by the residence permit as well as by another user undertaking, provided that the employee complies with the terms determined by the residence permit.

working at a start-up

Start-up company – a company starting its activities aiming at developing and launching a business model that is with such a great global growth potential, innovative and reproducible that it shall make a substantial contribution to Estonia's business environment.

For employment at a start-up, the start-up must have been previously evaluated by the expert committee, unless a specification applies.

Start-ups are evaluated by the expert committee at the Ministry of the Interior. Before submitting the application to the Police and Border Guard Board, an application for the evaluation of the start-up must be provided to the expert committee. The expert committee gives their opinion whether it is a start-up within 10 working days following the receipt of all the required information and evidence from the applicant. Conditions and procedures for the evaluation of compliance with the definition of start-ups, the list of data and evidence to be submitted and requirements for the submission are established by a regulation of the Minister of the Interior.

Specifications in case the evaluation of the expert committee is not required:

- start-up company is pointed out in the directive of the Minister of the Interior as a start-up company that meets the conditions of the Aliens Act. A list can be found from here
- the expert committee has already given an assessment to the start-up over the last 5 years. However, if needed, the Police and Border Guard Board may demand in the course of the procedure that the start-up request a new evaluation from the expert committee.

working as an employee transferred within an undertaking

Temporary residence permit for a transfer within an undertaking is a residence permit for employment, which is issued to an alien who is transferred for the purpose of employment or internship within a company into Estonia from a company located in a non-EU member state into a company or a branch of a company belonging to the same group as the company located in the EU.

An alien whose residence is outside an EU member state, shall submit an application for the issue of a residence permit of an employee transferred into Estonia within an undertaking in case the period of the planned stay in Estonia is the longest of the period of transfer within an undertaking planned in the whole EU.

Temporary residence permit for a transfer within a company can be issued if:

- the receiving unit belongs to the same group as the company located in a non-EU member state or is a branch of the company
- the employee transferred within an undertaking has an employment contract with a company located outside an EU member state, according to which the receiving unit has an obligation to employ the person under conditions determined in the employment contract
- an alien fulfils the requirements of a specialist, managerial employee or trainee

Residence permit of an employee transferred within an undertaking can be applied for in case of the following jobs:

- **specialist** – if they have expertise about the areas of activities, practices or management of the receiving unit and the necessary qualification and they have worked at the same group or a branch of the company for at least 12 consecutive months
- **managerial employee** – if they are controlled by the governing board or the supervisory board of the receiving unit and is managing a company, department or its subunit established in Estonia and has worked in the same group or a branch of the company for at least 12 consecutive months
- **trainee** – if they have an academic degree and the aim of the traineeship is receiving training as regards organization or methods of business activity, and they have worked at the same group or a branch of a company for at least 6 consecutive months

Temporary residence permit for a transfer within an undertaking is issued for the longest period in total:

- for employment as a trainee, for up to **1 year**
- for employment as a managerial employee or a specialist, for up to **3 years**

For scientific research without the consent of the Estonian Unemployment Insurance Fund and not fulfilling the salary criterion

A temporary residence permit for employment for the purposes of research shall be issued if an alien has appropriate professional preparation or experience for such activities and if:

- the research and development activities of the research and development institution which is recognized by the Ministry of Education and Research have been positively evaluated in at least one field or
- the educational institution has a valid institutional accreditation or
- the principal activity of the institution entered in the state register of state and local government authorities is research and development and
- an alien has signed a hosting agreement with the research and development institution for carrying out research and development work.

A research and development institution must conclude a hosting agreement with a scientist after it has independently checked that:

- the alien has a permanent legal income for subsistence in Estonia
- the alien has an appropriate insurance policy guaranteeing that any costs related to their medical treatment as a result of illness or injury during the period of validity of the residence permit applied for will be met to the extent equal with persons covered with health insurance
- there are appropriate financial means for the research and development under question.

A hosting agreement must include the following:

- the name and qualification of the alien
- the name, registration code and location of the hosting institution and the name of the contact person
- the duration and sources of financing of the research or development.

If the above-listed data is stated in the employment contract of an alien, there is no need to conclude a separate additional hosting agreement.

Without the consent of the Estonian Unemployment Insurance Fund and not fulfilling the salary criterion

You can apply for a residence permit for employment without the consent of the Estonian Unemployment Insurance Fund and not fulfilling the salary criterion, if:

- you are a clergyman, nun or monk invited by religious associations (The Police and the Border Guard Board will coordinate the employer's invitation with the Ministry of Internal Affairs)
- you are holding a long-term residence permit of the EU Member State
- you are a journalist accredited by the Ministry of Foreign Affairs
- you have the right, proceeding from international agreement, for employment in Estonia without a special work permit
- you have the right, proceeding from international agreement, to work in Estonia without a work permit
- you apply for a residence permit for employment as a teacher or member of academic staff in an educational institution of Estonia
- you apply for a residence permit for work in a performing arts institution as a person engaged in creative activities
- you apply for a residence permit for carrying out professional activities as a sportsman, coach, referee or sports official
- you are a posted worker in the meaning of the Working conditions of workers posted in Estonia Act. The new wording of the Working Conditions of Workers Posted in Estonia Act entered into force on 17.12.2016, according to which the sender can be only from an EU member state, Norway, Island, Liechtenstein or Switzerland
- if you apply for a residence permit for employment for the purpose to perform managerial or supervisory functions of a legal person registered in Estonia, which is governed by public law
- you have acquired higher education in Estonia in Bachelor's, Master's or Doctor's degree studies
- you apply for a residence permit for employment with a start-up

The company must be registered in Estonia and the granting of residence permit must be in conformity with the purpose of granting temporary residence permit for employment. The requirement for permission of the Estonian Unemployment Insurance Fund and the salary criteria (i.e., fixed rate salary) are not applicable. The salary of an alien must be sufficient for their subsistence in Estonia.

Provide a general process overview to obtain a work and residence permit for long-term assignments (including processing times and maximum validation of the permit).

- 1 Document gathering (1-2 weeks)
- 2 Book residence permit appointment at the Estonian embassy/ consulate at the place of residence/ The Police and Border Guard Board (1 day)
- 3 File application with the Estonian embassy/ consulate at the place of residence/ The Police and Border Guard Board (2 months)
- 4 Receive residence permit card (within 30 days)

Is there a minimum salary requirement to obtain a long-term work and residence permit for assignments? Can allowances be taken into account for the salary?

- An employer shall pay an alien a salary that is at least equal to the latest annual average wages in Estonia published by Statistics Estonia

- An employer is generally required to pay to an EU Blue Card applicant a salary that is at least equal to the latest annual average wages in Estonia published by Statistics Estonia, multiplied by the coefficient 1.5. In certain cases, a coefficient of 1.24 is applied.
- An employer shall pay to a top specialist a salary that is at least equal to the latest annual average wages in Estonia published by Statistics Estonia, multiplied by the coefficient 1.5
- For employment in a field having labor shortages, confirmed by an order of the Government of the Republic, the employer is obligated to pay an alien remuneration at least equal to the average annual salary in Estonia as published last by the Statistical Office

The amount of the remuneration to be paid to an alien shall be in compliance with the data last published by Statistics Estonia, valid at the moment of commencement of proceedings of an application for a temporary residence permit, this shall be adjusted upon the extension of the temporary residence or application for a new temporary residence permit.

Time of acceptance of application for proceeding	Rate of salary criterion		
	1,0	1,24	1,5
03.03.2022 – 05.03.2023	1548	1929	2322
06.03.2023 – 05.03.2024	1685	2089	2528
06.03.2024 – March 2024	1832	2272	2748

Is there a fast-track process which could expedite the visa/ work permit?

No, currently there is no fast-track option in Estonia.

At what stage is the employee permitted to start working when applying for a long-term work and residence permit (assignees/ local hire)?

The employee is permitted to start working, once they obtain registration of short-term employment decision.

Can a short-term permit/ business visa be transferred to a long-term permit in Estonia?

The short-term Visa can be transferred to a long-term period, but the application must be submitted 2 months before the expiration of Visa.

Is it possible to renew work and residence permits?

Yes.

Is there a quota or system or a labor market test in place?

An alien, who is applying for a residence permit, is subjected to the immigration quota of Estonia for aliens, which shall not exceed 0,1 percent of Estonian permanent population in 1 year (approx. 1300 persons per year). An alien shall not be subjected to the immigration quota, if they are:

- an Estonian
- the spouse of an Estonian citizen, an Estonian and an alien, who resides in Estonia on the basis of a residence permit, to whom a residence permit is issued to settle with the spouse
- a minor and adult child, parent and grandparent and a ward of an Estonian citizen, an Estonian and an alien, who resides in Estonia on the basis of a residence permit, to whom a residence permit is issued to settle with the close relative
- an alien who is granted a residence permit for study

- an alien who is granted residence permit for employment with the purpose of research activities on condition that the alien has appropriate professional training and education, or as a lecturer in Estonia in an educational institution which complies with the requirements established by the legislation
- an alien who is granted a residence permit for the participation in criminal proceedings
- an alien to whom the issue of a residence permit is justified and who does not present a threat to the interests of Estonia and who settled in Estonia before 1 July in the year 1990 and has not left to settle in another state after the indicated deadline
- a citizen of the United States of America
- a citizen of Japan and
- an alien who has been granted the residence permit considering the fulfilment of immigration quota, and who thereafter has not left to settle in another state
- an alien who has been granted a residence permit for study if they are applying for a residence permit on any basis
- an alien who is granted a residence permit for settling permanently in Estonia
- an alien who has been issued a residence permit for employment in a post in the field of specialty of information and communication technology
- an alien who has been issued a residence permit for employment in a start-up company
- an alien who has been issued a residence permit for engagement in business related to start-up business
- an alien who has been issued a residence permit for engagement in enterprise as a large investor
- an alien who has been issued a temporary residence permit for employment as a top specialist.

5.3 General Immigration Related Questions

Would it be possible to bring family members to Estonia?

Yes, family members can apply for residence permit to Estonia on the following permits:

- for settling with a spouse
- for settling with a close relative:
 - for settling of a minor child with their parent
 - for settling of an adult child with their parent
 - for settling of a ward with their guardian
 - for settling of a parent/grandparent with their child/grandchild

Is it possible to obtain a permanent residence permit?

In case if you are an alien who is not an EU citizen, then you can apply for a long-term residence permit, if:

- you have resided in Estonia permanently for 5 years on the basis of temporary residence permit directly prior submitting an application for long-term residence permit
- you hold valid temporary residence permit
- the data of your place of residence have been entered into the population register of Estonia
- you have permanent legal income for subsistence in Estonia
- you are covered with health insurance (Eesti haigekassa)
- you comply with the integration requirement, i.e., you have knowledge of the Estonian language at least at B1 level established by the language act or level corresponding to that.

What if circumstances change after the Work and Residence application process (e.g., change of employment or personal situation, including job title, job role or salary)?

In case a person's employment changes they must apply for a new residence permit for the new company.

How long can a permit holder leave Estonia without their permit becoming invalid?

The period of residence in Estonia required for the issue of a residence permit for a long-term resident shall include the period of their temporary stay outside Estonia, which does not exceed 6 consecutive months and in total 10 months within 5 last years immediately before the lodging of the application for a residence permit for long-term residents.

Must immigration permissions be cancelled by the end of the assignment/employment?

Yes.

Are there any penalties for individuals and/or companies in place for non-compliance with immigration law?

Yes, if the employer fails to fulfil its obligations under the law, then the Police and Border Guard Board may give a warning that a penalty payment may be applied.

5.4 Other Important Items

List any other important items to note, or common obstacles faced, in Estonia when it comes to the immigration processes.

Below you will find a list of other important items to note and the most common obstacles:

- Apostilles/Legalization/ Verification process
- Translations – certain documents would require an Estonian, English or Russian translation
- Rental agreements – a copy of the rental agreement will be required for the in- country/jurisdiction process. The applicant might be required to prove that adequate living arrangements have been acquired.
- Inconsistencies in documentation – for example if there is a discrepancy in the name of the applicant as shown on their passport, degree or marriage certificates, the authorities may require further supporting documentation.

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