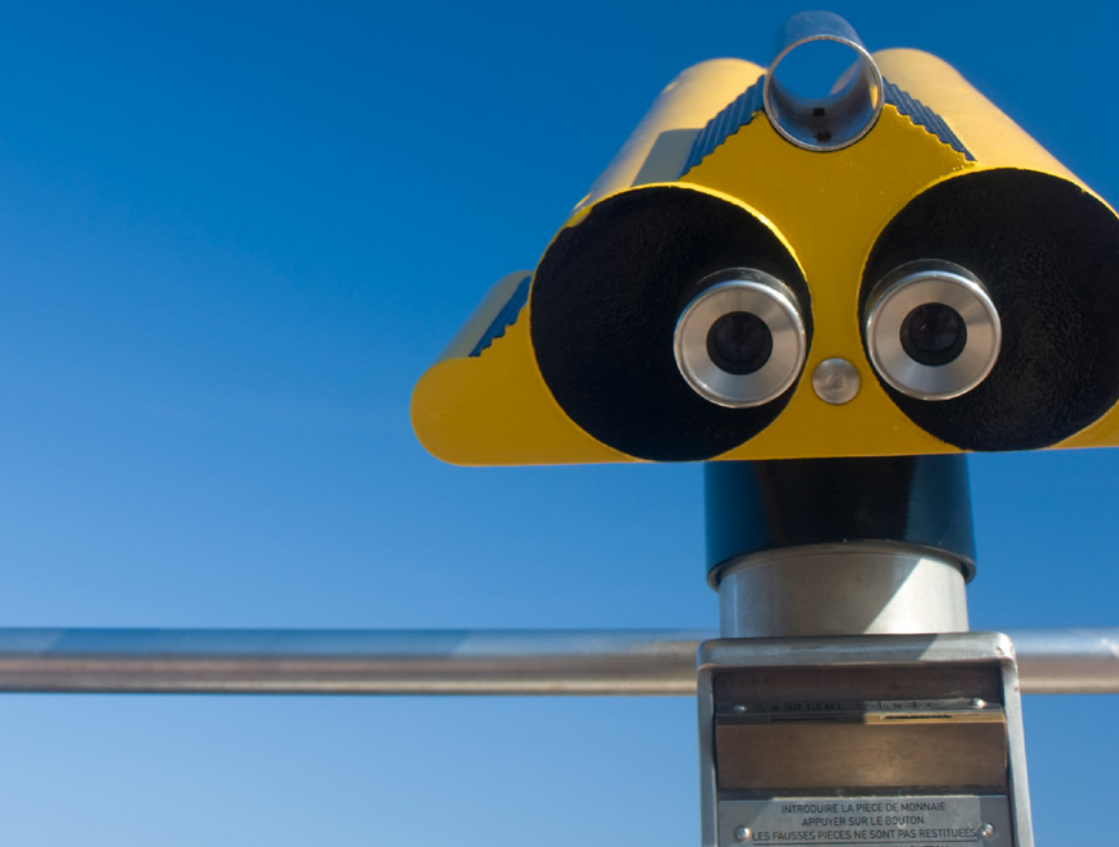


# Rödl & Partner

# Gaining insight

Amendments in Estonian tax rates

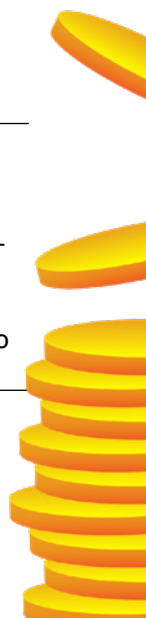
2025



Several amendments to tax legislation will come into force in Estonia in 2025. Below you will find changes to Value Added Tax Act and the Income Tax Act.

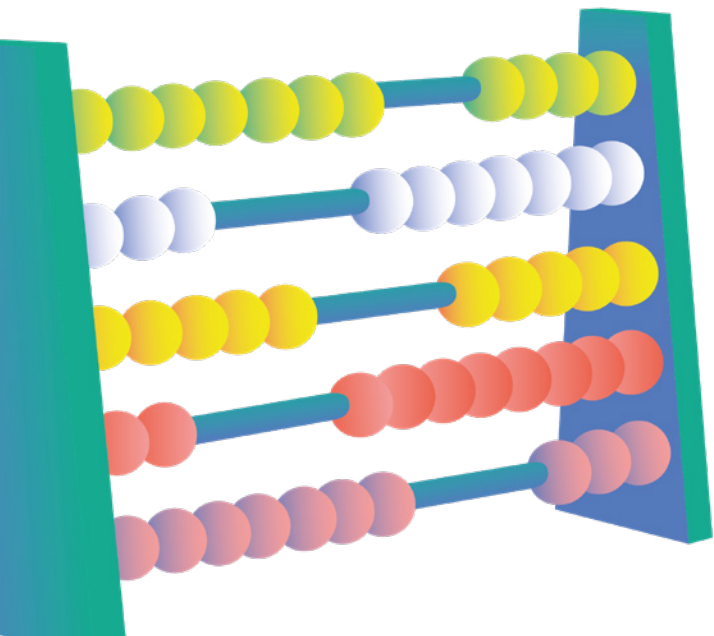
### *Value added tax (VAT)*

Type	Until 31.12.2024	From 1.1.2025
Accommodation	9%	13 %
Press publications	5%	9%
Definition of a new building	New building – prior to first use (alienation is subject to 22% VAT)	New building – up to one year in use (alienation is subject to 22% VAT)
Special arrangement for small foreign businesses	Registration obligation arises from the date of the taxable supply in the Member State	Registration obligation under the same conditions as for the established in the Member State businesses: <ul style="list-style-type: none"> <li>– Applies the same registration threshold of the Member State</li> <li>– Turnover of the calendar year in the Community does not exceed 100,000 euros</li> </ul>
VAT Return forms KMD – Value added tax return VD – report on intra-community supply	KMD and VD forms separately – Are generated by the accounting software	KMD and VD form together – Will be generated by the tax administration according to the information sent directly to them



*Corporate tax*

Type	Until 31.12.2024	From 1.1.2025
Corporate income tax	20 %	22 %
Corporate income tax on dividends	20 / 80	22 / 78
Lower income tax rate on regularly distributed dividends	14 / 86	Not applicable anymore
Withholding personal tax on dividends	7 %	Not applicable anymore
Lower income tax rate on regularly distributed dividends	14 %	18 %



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