

Taxation Act#

(Repealed - 20.02.2002 entered into force 01.07.2002 - RT I 2002, 26, 150)

Passed 16 December 1993⁸

(RT I 1994, 15; consolidated text RT I 2000, 45, 279),

entered into force 6 January 1996,

amended by the following Acts:

17.10.2001 entered into force 01.07.2002 - RT I 2001, 88, 531;

14.06.2001 entered into force 01.10.2001 - RT I 2001, 65, 378;

13.06.2001 entered into force 13.07.2001 - RT I 2001, 59, 360;

06.06.2001 entered into force 01.09.2001 - RT I 2001, 56, 335;

02.05.2001 entered into force 02.06.2001 - RT I 2001, 48, 266;

18.04.2001 entered into force 01.07.2001 - RT I 2001, 43, 242;

24.01.2001 entered into force 01.01.2003 - RT I 2001, 17, 76;

19.10.2000 entered into force 01.04.2000 - RT I 2000, 84, 534;

18.10.2000 entered into force 17.11.2000 - RT I 2000, 84, 533;

20.06.2000 entered into force 12.07.2000 - RT I 2000, 55, 365.

Chapter I

General Provisions

§ 1. Purpose of Act

(1) This Act specifies the Estonian tax system, the requirements for tax Acts, the rights, duties and liability of taxpayers, withholding agents, guarantors and tax authorities, and the procedure for resolution of tax disputes.

(10.04.96 entered into force 12.05.96 - RT I 1996, 29, 577)

(2) The provisions of this Act apply to all taxes unless a tax Act prescribes specific rules arising from the nature of the tax.

§ 2. Definitions

(1) In this Act, the following definitions are used:

1) "tax" means a financial obligation imposed on taxpayers by an Act concerning a tax or by a local government council regulation issued pursuant to an Act for the performance of the public law

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(5) If information is requested from persons specified in clause (2) 5) of this section, such persons shall be informed in writing or orally against a signature of the right to refuse to submit documents or provide information.

(12.04.2000 entered into force 01.06.2000 - RT I 2000, 35, 216)

§ 21. Tax notice

(1) If this Act, a tax Act or legislation issued on the basis thereof imposes the obligation to calculate the amount of tax on a tax authority, a local office of the tax authority shall issue a tax notice concerning the amount of tax due.

(2) A tax notice shall set out the following information:

- 1) the name and address of the tax authority;
- 2) the name and position of the official who prepared the tax notice;
- 3) the date of preparation of the tax notice;
- 4) the name and address of the taxpayer or withholding agent;
- 5) a reference to the provisions of legislation on the basis of which the amount of tax is calculated and the tax notice is issued;
- 6) the amount of tax due;
- 7) the term for payment of the amount of tax.
- 8) the procedure for contesting the tax notice.

(12.04.2000 entered into force 01.06.2000 - RT I 2000, 35, 216)

(3) A tax shall not be imposed and a tax notice shall not be issued if the amount of tax is less than 50 kroons.

(4) A tax notice shall be signed by the director of the local office of a tax authority or an official authorised therefor and sent to a taxpayer or withholding agent by post not later than thirty calendar days prior to the due date for payment of the tax.

~~(15.09.99 entered into force 09.10.99 - RT I 1999, 71, 685; 12.04.2000 entered into force 01.06.2000 - RT I 2000, 35, 216)~~

§ 22. Assessment of amount of tax by tax authority

(1) A tax authority has the right to assess the amount of tax to be paid or transferred by a taxpayer or a withholding agent who has not filed a tax return by the prescribed due date or concerning whom the tax authority has information that the amount of tax indicated by the taxpayer or the withholding agent in the taxpayer's tax return or calculated by the tax authority pursuant to the procedure provided for in subsection 21 (1) of this Act on the basis of the information entered in the tax return by the taxpayer or withholding agent is less than the amount of tax which should have been paid or transferred according to a tax Act.

(12.04.2000 entered into force 01.06.2000 - RT I 2000, 35, 216)

(2) Unless otherwise provided by a tax Act, a tax authority may determine the amount of tax to be paid or to be transferred by a taxpayer or a withholding agent within three years or, in the event of intentional failure to pay or transfer tax, within six years after the due date for submission of a tax return.

(12.04.2000 entered into force 01.06.2000 - RT I 2000, 35, 216)

(3) Upon assessment of an amount of tax to be paid or transferred, a tax authority is required to indicate the method used to determine the amount of tax in the precept.

(4) If an amount of tax assessed by a tax authority is contested, the burden of proof that a tax was assessed incorrectly lies with the taxpayer or the withholding agent.

(23.10.96 entered into force 24.11.96 - RT I 1996, 78, 1379)

§ 23. Term for payment of tax arrears