

# Sisukord

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# VAT and VAT declaration

## 1. Introduction

### Definitions, terms, abbreviations

- **VAT**- Value-Added Tax
- **VAT report** - Directo VAT report with the rows of the VAT declaration
- **VAT declaration** - national VAT declaration form (KMD in Estonia)
- **VAT code** - VAT identification number (VAT ID)
- **VAT Act** - Value-Added Tax Act (KMS in Estonia)
- **Tax Board** - **Estonian** Tax and Customs Board

## 2. VAT related settings

### 2.1. VAT codes

- determine the VAT amount and calculation on sales and purchase transactions
- affect the posting of VAT in the financial transactions of subsystems
- differentiate transactions for the preparation of the VAT declaration using codes

VAT codes can be configured here **Settings > Finance settings > VAT codes**:



See more details [käibemaksukoodide häälestamine](#).

### 2.2. System settings

System Settings, that are related to VAT:

Settings → System settings → Finance settings

- **Automatic Periodization** - options „Invoice, Purchase invoice, Expence, and VAT too“. Allows you to determine periodization by document type. „and VAT too“ adds a VAT code to the rows of the periodized transaction.
- **VAT Code Distinctness** - comma separated list. The codes listed here can be selected separately on the VAT code card. This is used when the transactions marked with this VAT code must be reported as special arrangements in state reports.
- **VAT Code Extra Info** - comma separated list. In Estonian conditions, there must definitely be a special arrangement here, because it may be needed for the correct generation of VAT return INF1. The choice of special arrangement is definitely marked if the given VAT code indicates operations performed on the basis of the special arrangement specified in the VAT Act. For example, 20% turnover on the basis of the special procedure provided in § 41 and 42 of the VAT Act in Estonia.
- **VAT sum splitted in sales** - this setting affects whether and based on what criteria the VAT

amount is distributed on the transaction (sales side). Options:

- no
- by object+project
- by rows
- by object.
- **VAT sum splitted in purchases** - this setting affects whether and based on what criteria the VAT amount is distributed on the transaction (purchase side). Options:
  - no
  - by object+project
  - by rows
  - by object.
- **Sale VAT object** - the object listed here is used as the object of the sales invoice VAT row if Settings > System settings > Finance settings > VAT sum splitted in sales is selected as „object+project“ or „project“ and the VAT code does not have an object.
- **Purchase VAT object** - the object listed here is used as the object of the VAT row when entering the expenditure and purchase invoice, if Settings > System settings > Finance settings > VAT sum splitted in purchases is selected as „object+project“ or „project“ and the VAT code does not have an object.

Settings → System settings → Sale settings

- **Invoice VAT is always total-sum** -
- **POS invoice shows sum w.o. VAT** -
- **Row sum with VAT rounding, how many places** -
- **Sale VAT** - sales VAT account. It is used when creating a transaction if the corresponding account cannot be found in the field **SALES VAT ACCOUNT** for the VAT code.
- **Fine VAT Code** - VAT code, that goes to the fine row when making fine invoice.

Settings → System settings → Receipt settings

- **Prepayment Receipt requires VAT code** -
  - no - confirms the prepayment row of the receipt document even without a VAT code
  - yes - confirms the receipt document only if the VAT code is entered in the prepayment row

Settings → System settings → Purchase settings

- **Purchase VAT** - input VAT account. It is used when creating a transaction if the corresponding account cannot be found in the field **PURCHASE VAT ACCOUNT** for the VAT code.
- **Purchase invoice VAT has a different date** - periodized VAT account. Enables VAT to be calculated on the purchase invoice in a different time period than the purchase invoice.

## 2.3. Customer and supplier settings

It is important to correctly fill in the following fields on the customer and supplier card for convenient VAT calculation (in addition to the usual fields such as company name, etc.):

- **VAT zone** - options: Domestic/Inside EU/Inside EU 2/Inside EU 3/Export/Concern. Determines the customer's or supplier's VAT zone and thereby the VAT code from the automatic selection article or article class. This is an important convenience setting, but also avoids mistakes when choosing a VAT code.

- **Type** - options: Company/Private/State institution. Required primarily for the correct preparation of the VAT return INF1 declaration to be sent to the Tax Board.

! For state institutes, **Orderer** is placed on the VAT declaration and the VAT declaration is done by the **Orderer**.

! For companies, the **Customer** is placed on the VAT declaration.

! Those customers and suppliers who are covered by VAT Act § 27 subsection 1/4 (in Estonia) - they should have the type „**Private**“ on the customer/supplier card. In this case, the sales/purchase invoices of this customer/supplier do not go to appendix A and B of the VAT declaration

- **Reg no** - registration number or personal identification number. It is necessary to fill in correctly, especially for customers whose Type is „Company“ and for suppliers with whom input VAT has been calculated. Required to submit VAT return INF1.

### An example of a customer card

The screenshot shows a software interface for a customer card. At the top, there is a menu bar with options like 'Close', 'New', 'Copy', 'Refresh', 'Delete', 'Save', 'Mail', and 'PRINT'. Below the menu, there are tabs for 'General info', 'Contacts', 'Classes', 'Actions', 'Amendments', 'Changes', 'Transport', 'Surveys', and 'Acceptance'. The 'General info' tab is active. The form contains various fields: 'ID-CARD Code' (1009), 'Name' (Mittetulundusühing Spordiklubi Nord), 'Tänav' (Tervise tn 21), 'Indeks Linn' (13419 Mustamäe linnaosa, Tallinn, Harju maakond), 'Maa', 'County', 'Country' (EE (Eesti)), 'Representative', 'Phone', 'Skype', 'Email' (xxx), 'Comment', 'Int comment', 'Discount %', 'Factoring', 'Contract', 'Customer Card', 'External code', 'Credit rating', 'Bank', 'Bank account/IBAN', 'Salesman' (KELLY-LY), 'VAT zone' (Domestic), 'Pay term' (7), 'Reg #' (80287895), 'Vat reg no' (EE10216199€), 'Del term', 'Del mode', 'Delivery schedule', 'Currency', 'Language', 'Fine' (0), 'Prepayment%', 'Credit limit' (0.00), 'Credit balance' (0.00), 'Reminders', 'Delivery' (Stock Delivery), 'VAT country', 'Destination', 'Special offers', 'Campaigns', 'Prohibits', 'Invoice printout', 'Multiple VAT zones', 'Joint invoice' (No), 'Delivery rule' (No), and 'Deposit' (Yes).

### An example of a supplier card

Close New Copy Refresh Delete Save Mail PRINT << >> Status: View

Prices (choose action) Survey Event Update data

General info  Contacts  Bank Accounts  Actions  Changes  Automation  Transport

Code 1003 Class Object Stock Type **Company**  Closed

Name MarkiT Eesti AS

Tänav Laeva tn 1

Indeks Linn 10111 Kesklinna linnaosa, Tallinn, Harju maakond

Maa

County

Country EE (Eesti) Representative

Phone Fax

Email xxx URL

Comment

Warning

Reference  Mandatory

New p.invoice prefilled with previous

Bank

SWIFT Bank account/IBAN XXX

Code Name

Name in Bank Address in bank

Pay Term 7 Payment type SEPA

e-invoice import prefers data above Costs

Corresponding bank  Reference number not exported to payment XML

Info

Del Mode Del Term **Directo-to-Directo: Yes**

Payee Vat reg no EE100268742 Language

**Reg no 1** 10028637 VAT code 1 Currency

PP account Debt Acc SR Account 113151

**VAT Zone** Domestic Credit limit Customer

Consignment Country EE (Eesti) Default Del Time Tran. Cost

Deal type  Worker Discount %

Purchasing group

## 2.4. Setting up reverse charge settings

Finance Settings &gt; VAT codes &gt; 26

Back

New

Copy

Delete

Save

Status: View

View changelog

## Intra-Community acquisition of goods (reverse charge)

CODE	26
DESCRIPTION	Intra-Community acquisition of goods (reverse charge)
VAT%	0
SALES VAT ACCOUNT	>>
PURCHASE VAT ACCOUNT	>>
SALES CASH METHOD ACCOUNT	>>
PURCHASE CASH METHOD ACCOUNT	>>
SL PREPAYMENT ACCOUNT 1	>>
SL PREPAYMENT ACCOUNT 2	>>
PL PREPAYMENT ACCOUNT 1	>>
PL PREPAYMENT ACCOUNT 2	>>
VAT REG NO	▼
INVOICE DATAFIELD	
REVERSE VAT %	22
REVERSE ACCOUNT D	212368 >>
REVERSE ACCOUNT K	212378 >>
CORR. ACC.	>>
SALES VAT OBJECT	>>
PURCHASE VAT OBJECT	>>

### To set up reverse charge:

- **create a new VAT code:** Settings → Finance settings → VAT codes. The created VAT code must be set as follows:
  1. **VAT% - 0** The VAT rate is zero (no VAT is added to the transaction)
  2. **REVERSE VAT%** - for example 22 (in Estonia). The VAT percentage used to calculate the reverse charge (rate of the reverse charge) is written,
  3. **REVERSE ACCOUNT D** - account to which the calculated amount of reverse charge is

calculated/transferred. This account should be included in the input VAT row of the VAT declaration.

- 4. **REVERSE ACCOUNT K** - account to which the debit row amount of the reverse charge is balanced. It can be adjusted to the same account as REVERSE ACCOUNT D, because the VAT declaration cannot separate debit and credit. The total of the balance sheet does not artificially increase as a result of the interaction of REVERSE ACCOUNT D and REVERSE ACCOUNT K.
- The created reverse VAT code must be used in the rows of reverse VAT transactions of Purchase invoices. It does not increase the amount of the invoice to be paid, but the VAT adds additional rows to the purchase invoice transaction.
- In the VAT declaration, the range of expense and asset accounts, which may contain reverse VAT transactions, must also be adjusted to include the transactions taxed at 22%, and the selection must be limited to the created VAT code. In addition, the account shown in the REVERSE ACCOUNT D setup must be added to the input VAT row.

### 3. VAT report (VAT declaration)

#### 3.1. Configuration of the VAT report (VAT declaration)

Configurations of the VAT report can be created and corrected: Settings → Finance settings → VAT declaration.

Clicking on a VAT declaration option opens a list of available report configurations:

The screenshot shows the 'VAT declaration' configuration window. On the left is a sidebar with 'Finance Settings' expanded. The main area has a breadcrumb 'Finance Settings > VAT declaration' and a toolbar with 'Refresh', 'Clear fields', 'Save view', 'Settings', 'Print', and 'Excel Output'. Below the toolbar is a table with the following data:

CODE	DESCRIPTION	COMMENT	OBJECT	EMPLOYEE	CLOSED
KMD2024	Käibemaksuaruanne al. 1.1.2024				No

At the bottom of the table, there is a 'LINK ACTION' section with a 'CODE Open document' and a toggle switch for 'List will appear immediately' which is currently turned on.

#### 3.2. Configuration of the main part of the VAT report

The configuration of a specific report opens when you click on its code.

VAT report configuration window:

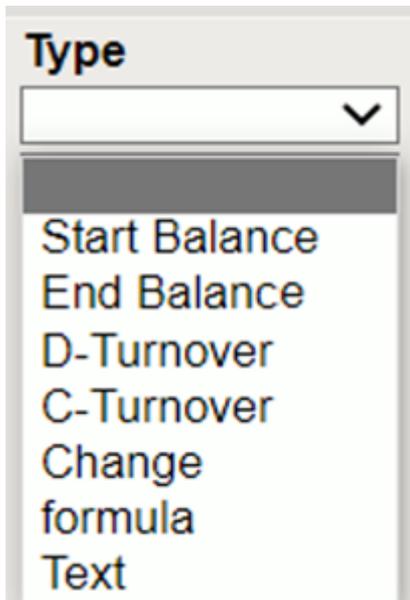
NO	Number	Type	Description	Text	Class	Vat code	Section	Extra	Automatic transaction
1	1	Text		<STRONG> KÄIBEDEKLARATSIOOI					
2	2	Text							
3	10	Change	411001.499999	<EM>---- tavaline müük 22%</EM>	3(Debit)	1 (22% määraga maksustatavad toimi			A
4	12	Change	212101+212102	<EM>---- Ettemaksud 22%</EM>	3(Debit)	1 (22% määraga maksustatavad toimi			A
5	15	Change	411001.499999	<EM>---- 22% müük enikorra alusel</E	3(Debit)	16 (Enikord 22% kasumi maksustamin			A
6	20	Change	111101.199999+212291.21	<EM>---- kauba ühendusesisene soet	4(Credit)	26 (Intra-Community acquisition of go			
7	25	Change	111101.199999+212291.21	<EM>---- teenuse ühendusesisene soe	4(Credit)	27 (Teise liikmesriigi maksukohustusle			
8	30	Change	411001.499999	<EM>---- kauba või teenuse omatarve	3(Debit)	6 (22% määraga maksustatav kauba			
9	35	Change	111101.199999+212291.21	<EM>---- enikorra alusel maksustatava	4(Credit)	21 (KMS §-s 41 <sup>1</sup> sätestatud enikorra a			B
10	50	formula	10+12+15+20+25+30+35	<STRONG>-1 22% määraga maks	4(Credit)			(1) Acts and transactions subject to tax at a rate of 22% (lin	
11	60	Change	411001.499999	<EM>---- tavaline müük 20%</EM>	3(Debit)	34 (20% määraga maksustatavad toin			A
12	70	Change	212101+212102	<EM>---- Ettemaksud 20%</EM>	3(Debit)	34 (20% määraga maksustatavad toin			A
13	100	formula	60+70	<STRONG>-1.1 20% määraga mal	4(Credit)			(1.1) Acts and transactions subject to tax at a rate of 20% (l	
14	210	Change	411001.499999	<EM>---- tavaline müük 9%</EM>	3(Debit)	2 (9% määraga maksustatavad toimin			A
15	212	Change	212101+212102	<EM>---- ettemaksud 9%</EM>	3(Debit)	2 (9% määraga maksustatavad toimin			A
16	220	Change	411001.499999	<EM>---- kauba või teenuse omatarve	3(Debit)	7 (9% määraga maksustatav kauba vi			
17	300	formula	210+212+220	<STRONG>-2 9% määraga maksu	4(Credit)			(2) Acts and transactions subject to tax at a rate of 9% (line	
18	310	Change	411001.499999	<EM>---- tavaline müük 5%</EM>	3(Debit)	3 (5% määraga maksustatavad toimin			
19	311	Change	212101+212102	<EM>---- ettemaksud 5%</EM>	3(Debit)	3 (5% määraga maksustatavad toimin			
20	312	Change	411001.499999	<EM>---- kauba või teenuse omatarve	3(Debit)	8 (5% määraga maksustatav kauba vi			
21	330	formula	310+311+312	<STRONG>-2.1 5% määraga mak	3(Debit)			(2.1) Acts and transactions subject to tax at a rate of 5% (lin	
22	410	Change	411001.499999	<EM>---- Ühendusesisene kauba müü	3(Debit)	10 (Kauba ühendusesisene käive (0%			
23	420	Change	411001.499999	<EM>---- Ühendusesisene teenuste mi	3(Debit)	11 (Teenuste ühendusesisene käive (l			
24	430	Change	411001.499999	<EM>---- Eksport</EM>	3(Debit)	12 (Eksport (0% km))			
25	500	formula	410+420+430	<STRONG>-3 0% määraga maksu	4(Credit)			(3) Acts and transactions subject to tax at a rate of 0%, incl	
26	600	formula	410+420	<STRONG>-3.1 1) kauba ühendu	4(Credit)			(3.1) Intra-Community supply of goods and services provid	
27	700	formula	410	<STRONG>-3.1.1 kauba üit	4(Credit)			(3.1.1) Intra-Community supply of goods (line 3.1.1 pf VAT	
28	800	formula	430	<STRONG>-3.2 2) kauba eksport	4(Credit)			(3.2) Exportation of goods, incl. (line 3.2 of VAT return)	
29	900	Change	411001.499999	<STRONG>-3.2.1 kaibemal	3(Debit)	13 (Kaibemaksutagastusega müük rei		(3.2.1) Sale to passengers with return of value added tax (li	
30	950	formula	50*(0.22)						
31	980	formula	100*(0.2)						
32	990	formula	300*(0.09)						
33	991	formula	330*(0.05)						
34	1000	formula	950+980+990+991	<STRONG>-4 Kaibemaks kokku (	4(Credit)				
35	1100	Change	212353	<STRONG>-4.1 Impordit tasumisek	4(Credit)				
36	1110	Change	212351	<EM>---- Tasutud kaibemaks (kohalik)	4(Credit)				
37	1140	Change	212368	<EM>---- Pöördkaibemaks</EM>	4(Credit)				B
38	1200	Change	212351.212368	<STRONG>-5 Kokku sisendkäibem	4(Credit)			(5) Total amount of input VAT subject to deduction pursuant	
39	1300	Change	212353	<STRONG>-5.1 1) impordit tasut	4(Credit)			(5.1) VAT paid or payable on import (line 5.1 of VAT return)	
40	1400	Change	212354+212357+212358	<STRONG>-5.2 2) põhivara soet	4(Credit)			(5.2) VAT paid or payable on acquisition of fixed assets (line	B
41	1450	Change	212355+212357	<STRONG>-5.3 3) ettevõttes (1	4(Credit)			(5.3) VAT paid or payable on acquisition of a car used for bu	B

### 3.2.1. VAT report header fields

- **Code** - report code
- **Description** - explanation of the report given by the user.
- **Object** - to create object-specific usage restrictions. Used when several VAT declarations are prepared in one base.
- **Employee** - Used to create named usage restrictions.
- **XML** - Format selection for the VAT report file to be sent to the Tax Board (currently valid in Estonia as of 2024KMD\_INF1).
- **Closed** - closed declaration, cannot be selected.
- **Comment** - text field

### 3.2.2. Fields in the VAT report rows

- **NO** - system-generated row number. Cannot be modified by the user.
- **Number** - Row number given by the user. Used to perform operations on row values in calculations. Rows are sorted by field value from smallest to largest. Leave spaces for row numbers: 10, 20, 30.... or 100, 200, 300...., to allow creating rows in between, if necessary, without having to renumber the existing rows and change the row numbers in the process.
- **Type** - the row type. Defines how to operate on the contents of the **Description** field
- **Description** - the functional content of the row is entered according to the row type. See Type.



With the option Start Balance; End Balance; D-turnover; C-turnover; Change - the field **Description** can be used to create a list (not a mathematical operation) of accounts whose corresponding values are summed. To create the list, the following symbols can be used : (colon) to describe a range and + (plus) to add an individual account or an entire range to the previous one. *For example:*  
 $10901:10908+10911:10918+10921+10931:10938$ .

Start Balance - uses the account's beginning balance for the report period.

End Balance - uses the account's closing balance for the report period.

D-turnover - uses the account's debit turnover for the report period.

C-turnover - uses the account's credit turnover for the report period..

Change - uses the account's turnover change (debit turnover minus credit turnover) similarly to an income statement.

Formula - row allows you to configure the mathematical operation of the field Description with the values of the previous rows. Addition, subtraction, multiplication and division can be used. The factors of the operation are the numbers or constants of the previous rows. Row numbers are entered as normal numbers. A constant, i.e. a definite numerical value given by the user, is entered between braces { }. All operations are performed in order from left to right regardless of operation type. For example, in the case of the configuration  $100+200/500*\{0.21\}$ , the results of rows no.100 and no.200 are first added, then the obtained result is divided by the result of row no.500, and the result of this operation is multiplied by the number 0.21. Brackets etc. cannot be used. If in an operation it is necessary to use the result of another operation, in which case we would use brackets in normal mathematics, then it makes sense to describe the operation in so-called brackets on the previous rows and use the number of that row, or the result, in the final operation.

If you want to calculate the totals of different VATs, you have to report them on different rows. For example, on one row (row 950) operation  $50*\{0.22\}$ , on the next row (row 980) operation  $100*\{0.2\}$ .



Transactions of different VAT rates must not be combined in one row, for example: (row 950) transaction  $50*\{0.22\}+100*\{0.2\}$ :

NO Number	Type	Description	Text	Class	Vat code	Section	Extra	Automatic transaction
1	Text		<STRONG> KAIBEDEKLARATSIOOI					
2	Text							
3	Change	411001.499999	<EM>---- tavaline müük 22%</EM>	3(Debit)	1 (22% määraga maksustatavad toimi			A
4	Change	212101+212102	<EM>---- Ettemaksud 22%</EM>	3(Debit)	1 (22% määraga maksustatavad toimi			A
5	Change	411001.499999	<EM>---- 22% müük erikorra alusel</E	3(Debit)	16 (Erikord 22% kasumi maksustamin			A
6	Change	111101.199999+212291.21:	<EM>---- kauba ühendusesisene soeta	4(Credit)	26 (Intra-Community acquisition of go			
7	Change	111101.199999+212291.21:	<EM>---- teenuse ühendusesisene soe	4(Credit)	27 (Teise liikmesriigi maksukohustusl			
8	Change	411001.499999	<EM>---- kauba või teenuse omatarve	3(Debit)	6 (22% määraga maksustatav kauba			
9	Change	111101.199999+212291.21:	<EM>---- erikorra alusel maksustatava	4(Credit)	21 (KMS §-s 41 <sup>1</sup> sätestatud erikorra a			B
10	formula	10+12+15+20+25+30+35	<STRONG>1 22% määraga maks	4(Credit)		(1) Acts and transactions subject to tax at a rate of 22% (lin		
11	Change	411001.499999	<EM>---- tavaline müük 20%</EM>	3(Debit)	34 (20% määraga maksustatavad toin			A
12	Change	212101+212102	<EM>---- Ettemaksud 20%</EM>	3(Debit)	34 (20% määraga maksustatavad toin			A
13	formula	60+70	<STRONG>1.1 20% määraga mal	4(Credit)		(1.1) Acts and transactions subject to tax at a rate of 20% (l		
14	Change	411001.499999	<EM>---- tavaline müük 9%</EM>	3(Debit)	2 (9% määraga maksustatavad toimin			A
15	Change	212101+212102	<EM>---- ettemaksud 9%</EM>	3(Debit)	2 (9% määraga maksustatavad toimin			A
16	Change	411001.499999	<EM>---- kauba või teenuse omatarve	3(Debit)	7 (9% määraga maksustatav kauba vi			
17	formula	210+212+220	<STRONG>2 9% määraga maksu	4(Credit)		(2) Acts and transactions subject to tax at a rate of 9% (line		
18	Change	411001.499999	<EM>---- tavaline müük 5%</EM>	3(Debit)	3 (5% määraga maksustatavad toimin			
19	Change	212101+212102	<EM>---- ettemaksud 5%</EM>	3(Debit)	3 (5% määraga maksustatavad toimin			
20	Change	411001.499999	<EM>---- kauba või teenuse omatarve	3(Debit)	8 (5% määraga maksustatav kauba vi			
21	formula	310+311+312	<STRONG>2.1 5% määraga maks	4(Credit)		(2.1) Acts and transactions subject to tax at a rate of 5% (lin		
22	Change	411001.499999	<EM>---- Ühendusesisene kauba müü	3(Debit)	10 (Kauba ühendusesisene käive (0%))			
23	Change	411001.499999	<EM>---- Ühendusesisene teenuste mi	3(Debit)	11 (Teenuste ühendusesisene käive (			
24	Change	411001.499999	<EM>---- Eksport</EM>	4(Credit)	12 (Eksport (0% km))			
25	formula	410+420+430	<STRONG>3 0% määraga maksu	4(Credit)		(3) Acts and transactions subject to tax at a rate of 0%, incl		
26	formula	410+420	<STRONG>3.1 1) kauba ühendu	4(Credit)		(3.1) Intra-Community supply of goods and services provid		
27	formula	410	<STRONG>3.1.1 kauba ü	4(Credit)		(3.1.1) Intra-Community supply of goods (line 3.1.1 of VAT r		
28	formula	430	<STRONG>3.2 2) kauba eksport	4(Credit)		(3.2) Exportation of goods, incl. (line 3.2 of VAT return)		
29	Change	411001.499999	<STRONG>3.2.1 kaibemal	3(Debit)	13 (Kaibemaksutagastusega müük rei	(3.2.1) Sale to passengers with return of value added tax (li		
30	formula	50*(0.22)						
31	formula	100*(0.2)						
32	formula	300*(0.09)						
33	formula	330*(0.05)						
34	formula	950+980+990+991	<STRONG>4 Kaibemaks kokku (	4(Credit)				

- **Text** - an explanation of the row that is presented in the result of the report generation (For example, titles, empty rows, etc.). If you leave this field blank in a row, this row will not be displayed in the report result. In this way, it is possible to make so-called calculation rows, the result of which does not need to be displayed in the report result, but needs to be used as part of another calculation.
- **Class** - allows you to reverse the sign (+ or -) of the row result. Possible options:
  - *empty* - changes the sign of the result i.e. multiplies the result by -1.
  - *Debit* - changes the sign of the result, i.e. multiplies the result by -1.
  - *Credit* does not change the sign of the result, but leaves it as it is as a result of the accounts or calculation.

**Rules:**

The closing credit balance of the account is a negative number. To find the change in the account, the debit turnover is subtracted from the credit turnover. If the credit turnover is greater than the debit turnover, the result is a negative change. In the example, sales revenue is recorded as a credit turnover of sales accounts, and the change in the account is a negative number. In order to get a positive result for the row of the VAT report, the Class value of this row must be selected as either *empty* or *debit*.

The sign can only be rotated to display the result of a specific row within the same row. If the result of this row is used as part of an operation, the operation still uses the result with the unchanged sign. For example, so that the result of the row reflecting the sales turnover can be presented as positive, we set its class to *empty* or *debit* (they change the sign), because the sales turnover increases on the credit side of the account, and the result of positive sales turnover on the account is a negative number by default. However, if we use the result of this row in an addition operation where we cannot change the sign of the result, we must instead subtract the previously mentioned row because its actual value is negative.

- **Vat code** - allows the result on report rows that use account lists (Start Balance-; End Balance-; D-Turnover-; K-Turnover-; Change-type), to be restricted to a specific VAT code (VAT type). You can select from the VAT codes you have configured. See Vat codes.

For such row of the VAT report:

NO	Number	Type	Description	Text	Class	Vat code
1	100	Change	40000:49999	1. 22% rate		1 (22% ma

The turnover amounts of accounts 40000 to 49999, where the VAT code is „1“, are summed from the financial transactions.

### The general principle of configuring the report:

- **To determine and declare taxable turnover**, VAT codes must be used. VAT codes allow different types of transactions to be marked within the same accounts.
- **When declaring taxable turnover, the base amount for tax calculation** is calculated, not the tax amount. In the Estonian VAT declaration, the tax amount is calculated mathematically from the base amount. The calculated VAT amount should also be reflected in the corresponding financial account, but it is not requested in VAT return.
- In order to **find and declare the input VAT**, you must use the financial accounts to which we have currently entered the input VAT amounts. In the case of input VAT, the amounts that are deemed correct to be deducted during the current calculation are declared, not the basis of taxation (as in the case of sales). In the VAT report, it is therefore not necessary to additionally limit the rows of the input VAT amounts with the VAT code, since the accounts reflected in the row only have the necessary amounts.

### 3.2.3. Recommendations

- In the electronic file of the VAT return, only the rows of the declaration indicated in the **Section** column are transferred to the Tax Board, the help rows are not transferred.
- Each VAT return **Section** row can be used only once. If necessary, merge different rows together and add a selection to this row.
- The help rows you need must be described and made visible in the report. For example, taxable turnover consists of very different types of operations, some of which come from sales and some from purchases. Help rows help to check the data and, if necessary, find errors.

Time: start 01.04.2024 end 30.04.2024 Object Unit/round 0,01

Report KMD2024 Number Space (nothing)

Transaction: 100027

**KÄIBEDEKLARATSIOON**

--- tavaline müük 22%	28 363.64
--- Ettemaksud 22%	0.00
---0% müük erikorra alusel	0.00
---22% müük erikorra alusel	0.00
--- kauba ühendusesisene soetamine	0.00
--- teenuse ühendusesisene soetamine	0.00
--- kauba või teenuse omatarve 22%	0.00
--- erikorra alusel maksustatava kinnisasja, metallijäätmete, väärismetalli ja metalltoodete soetamine (KMS § 41)	0.00
<b>1 22% määraga maksustatavad toimingud ja tehingud</b>	<b>28 363.64</b>
--- tavaline müük 20%	0.00
--- Ettemaksud 20%	0.00
<b>1.1 20% määraga maksustatavad toimingud ja tehingud</b>	<b>0.00</b>
--- tavaline müük 9%	0.00
--- ettemaksud 9%	0.00
--- kauba või teenuse omatarve 9%	0.00
<b>2 9% määraga maksustatavad toimingud ja tehingud</b>	<b>0.00</b>
--- tavaline müük 5%	0.00
--- ettemaksud 5%	0.00
--- kauba või teenuse omatarve 5%	0.00
<b>2.1 5% määraga maksustatavad toimingud ja tehingud</b>	<b>0.00</b>
--- Ühendusesisene kauba müük	0.00
--- Ühendusesisene teenuste müük	0.00
--- Eksport	0.00
<b>3 0% määraga maksustatavad toimingud ja tehingud, sh</b>	<b>0.00</b>
3.1 1) kauba ühendusesisene käive ja teise liikmesriigi maksukohustuslasele / piiratud maksukohustuslasele osutatud teenuste käive kokku, sh	0.00
3.1.1 kauba ühendusesisene käive	0.00
3.2 2) kauba eksport, sh	0.00
3.2.1 käibemaksutagastusega müük reisijale	0.00
<b>4 Käibemaks kokku (22% lahtrist 1 + 20% lahtrist 1.1 + 9% lahtrist 2 + 5% lahtrist 2.1)</b>	<b>6 240.00</b>

### 3.3. Configuration of the VAT report to be sent to the Estonian Tax and Customs Board (2024KMD\_INF1 jms.)

In order for the VAT declaration to be sent to the Tax Board, you must select the

- **XML:** form (currently valid in Estonia: 2024KMD\_INF1). By choosing the XML format, it is possible to submit the electronic VAT return (both as a file and automatically).

Close Copy New Save Delete Refresh Status: View REPORT

Code KMD2024 Object Employee XML 2024KMD\_INF1  Closed

Description VAT report Comment

When selecting and saving the form, columns appear in the configuration of the declaration rows

- **Section** - VAT return main report rows
- **Appendix** - VAT return INF1 appendices A and B.

#### 3.3.1. Setup

- Under the **System settings**, a limit must be set, which must be equal to or greater than the amount of transactions with the transaction partner during the period, in order for the invoice data to appear on part A and/or B of VAT return INF1:

### SALE SETTINGS

VAT Declaration INF1 limit

### PURCHASE SETTINGS

VAT Declaration INF1 limit

- **Customer and supplier** data. VAT return INF1 is prepared with the data of those customers and suppliers whose card has the **Type** field „Company“ and „State institution“ and the field **Reg no** is filled with the correct registration number.
- **VAT codes.** It is important to create a sufficient number of VAT codes for marking and posting for different types of operations. It is also important to correctly fill out the **EXTRA INFO** and **DISTINCTNESS** fields for VAT codes.

By selecting option **2024KMD\_INF1** of the **XML** Tax Board file, additional fields appear in the report description:

NO Number	Type	Description	Text	Class	Vat code	Section	Extra At
1	Text		<STRONG> KAIBEDEKLARATSIOOI				
2	Text						
3	Change	411001.499999	<EM>----- tavaline müük 22%</EM>	3(Debit)	1 (22% määraga maksustatavad toimi		A
4	Change	212101+212102	<EM>----- Ettemaksud 22%</EM>	3(Debit)	1 (22% määraga maksustatavad toimi		A
5	Change	411001.499999	<EM>----- 22% müük enkorra alusel</E	3(Debit)	16 (Erikord 22% kasumi maksustamin		A
6	Change	111101.199999+212291.21:	<EM>----- kauba ühendusesisene soeta	4(Credit)	26 (intra-Community acquisition of go		
7	Change	111101.199999+212291.21:	<EM>----- teenuse ühendusesisene soe	4(Credit)	27 (Teise liikmesriigi maksukohustusl		

- **Section** - this field is used to determine which row of the VAT report configuration corresponds to the corresponding row of the official VAT declaration. Since the possibility of electronic declaration of the VAT return INF1 form was also accompanied by the possibility of electronic submission of the main part of the VAT return, it is necessary for the program to determine where the correct values are found for the rows of the submitted VAT return. The configuration of the report can contain all kinds of help and calculation rows and information that is necessary for the user, but redundant for the official presentation format. Therefore, it is necessary to define from which rows the numerical values for the official declaration are taken. You can make selections for the **Section** field from the drop-down menu, which contains the options provided by Directo. These options correspond to the VAT return structure:

### Section column options:

- (1) 20% määraga maksustatavad toimingud ja tehingud (KMD rida 1)
- (2) 9% määraga maksustatavad toimingud ja tehingud (KMD rida 2)
- (2.1) 5% määraga maksustatavad toimingud ja tehingud (KMD rida 2')
- (3) 0% määraga maksustatavad toimingud ja tehingud (KMD rida 3)
- (3.1) Kauba ühendusesisene käive ja teise liikmesriigi maksukohustuslasel/piiratud maksukohustuslasel osutatud teenuste käive kokku (KMD rida 3.1)
- (3.1.1) Kauba ühendusesisene käive (KMD rida 3.1.1)
- (3.2) Kauba eksport (KMD rida 3.2)
- (3.2.1) Käibemaksutagastusega müük reisijale (KMD rida 3.2.1)
- (5) Kokku sisendkäibemaksusumma, mis on seadusega lubatud maha arvata (KMD rida 5)
- (5.1) Impordilt tasutud või tasumisele kuuluv käibemaks (KMD rida 5.1)
- (5.2) Põhivara soetamiselt tasutud või tasumisele kuuluv käibemaks (KMD rida 5.2)
- (5.3) Ettevõtluses (100%) kasutatava sõiduauto soetamiselt ja sellise sõiduauto tarbeks kaupade soetamiselt ja teenuste saamiselt tasutud või tasumisele kuuluv käibemaks. (KMD rida 5.3)
- (5.3) Ettevõtluses kasutatavate sõiduauto arv. (KMD rida 5.3)
- (5.4) Osaliselt ettevõtluses kasutatava sõiduauto soetamiselt ja sellise sõiduauto tarbeks kaupade soetamiselt ja teenuste saamiselt tasutud või tasumisele kuuluv käibemaks. (KMD rida 5.4)
- (5.4) Osaliselt ettevõtluses kasutatavate sõiduauto arv. (KMD rida 5.4)
- (6) Kauba ühendusesisene soetamine ja teise liikmesriigi maksukohustuslaselt saadud teenused kokku (KMD rida 6)
- (6.1) Kauba ühendusesisene soetamine (KMD rida 6.1)

Choose the „Section“ only for summary rows that are transferred to the Estonian Tax Board VAT

declaration.

NO Number	Type	Description	Text	Class	Vat code	Section	Extra	Aut
1	Text		<STRONG> KÄIBEDEKLARATSIOOI					
2	Text							
3	Change	411001:499999	<EM>---- tavaline müük 22%</EM>	3(Debit)	1 (22% määraga maksustatavad toimi			A
4	Change	212101+212102	<EM>---- Ettemaksud 22%</EM>	3(Debit)	1 (22% määraga maksustatavad toimi			A
5	Change	411001:499999	<EM>---- 22% müük erikorra alusel</E	3(Debit)	16 (Erikord 22% kasumi maksustamin			A
6	Change	111101:199999+212291:21	<EM>---- kauba ühendusesisene soeta	4(Credit)	26 (Intra-Community acquisition of go			
7	Change	111101:199999+212291:21	<EM>---- teenuse ühendusesisene soe	4(Credit)	27 (Teise liikmesriigi maksukohustusle			
8	Change	411001:499999	<EM>---- kauba või teenuse omatarve	3(Debit)	6 (22% määraga maksustatav kauba			
9	Change	111101:199999+212291:21	<EM>---- erikorra alusel maksustatava	4(Credit)	21 (KMS §-s 41' sätestatud erikorra a			B
10	formula	10+12+15+20+25+30+35	<STRONG>1 22% määraga maks	4(Credit)		(1) Acts and transactions subject to tax at a rate of 22% (lin		
11	Change	411001:499999	<EM>---- tavaline müük 20%</EM>	3(Debit)	34 (20% määraga maksustatavad toin			A
12	Change	212101+212102	<EM>---- Ettemaksud 20%</EM>	3(Debit)	34 (20% määraga maksustatavad toin			A
13	formula	60+70	<STRONG>1.1 20% määraga mal	4(Credit)		(1.1) Acts and transactions subject to tax at a rate of 20% (l		
14	Change	411001:499999	<EM>---- tavaline müük 9%</EM>	3(Debit)	2 (9% määraga maksustatavad toimin			A

- **Extra** - determines which invoices, purchase invoices and expenses corresponding to the characteristics are included to find the content of appendices A and B of VAT return INF1 in Estonia. The value of the **Extra** field can be selected from the drop-down menu, and the options are **A** and **B**.

**Option A** is used to determine which invoices containing specific VAT codes are included in the content of appendix A of the VAT return INF1. In other words, option A must be selected for that row of the VAT report, which adds the corresponding invoice amounts to the main part of the report via the VAT code on the row. The VAT code determines the operation of one or another type of VAT. However, several different VAT types or cases are declared as a common amount on the same row in the official VAT return. But not all of these cases are subject to declaration in appendix A. For example, operations and transactions taxed at a rate of 20% include normal sales turnover and at the same time transactions taxed with reverse charge, etc. In appendix A, only those invoices that, among other things, include the usual 20% of turnover in Estonia and taxable turnover based on the special arrangement set forth in VAT act § 41 and 42 are subject to declaration. ince each type of such transaction has a separate VAT code and a distinct row in the VAT report, you need to mark option **A** in the **Extra** field for those that, in your VAT code system, signify the types of sales transactions that must be declared.

NR Number	Tüüp	Nimi	Tekst	Klass	Kmkood	Sektsioon	Lisa
1	Tekst		<STRONG> KÄIBEDEKLARATSIOOI				
2	Tekst						
3	Muutus	411001:499999	<EM>---- tavaline müük 20%</EM>	3(Deebet)	1 (20% määraga maksustatavad toim		A
4	Muutus	212101+212102	<EM>---- Ettemaksud 20%</EM>	3(Deebet)	1 (20% määraga maksustatavad toim		A
5	Muutus	411001:499999	<EM>---- 20% müük erikorra alusel</E	3(Deebet)	13 (20% käive KMS §-des 41 ja 42 sa		A
6	Muutus	111101:199999+212291:21	<EM>---- kauba ühendusesisene soeta	4(Kreedit)	7 (Kauba ühendusesisene soetamine		
7	Muutus	111101:199999+212291:21	<EM>---- teenuse ühendusesisene soe	4(Kreedit)	8 (Teise liikmesriigi maksukohustusla		
8	Muutus	411001:499999	<EM>---- kauba või teenuse omatarve	3(Deebet)	17 (20% määraga maksustatav kaub		
9	Muutus	111101:199999+212291:21	<EM>---- erikorra alusel maksustatava	4(Kreedit)	10 (KMS §-s 41' sätestatud erikorra a		B
10	tehe	10+12+15+20+25+30+35	<STRONG>1 20% määraga maks	4(Kreedit)		(1) 20% määraga maksustatavad toimingud ja tehingud (KI	

You may wonder why all this needs to be set up via the VAT report and not the VAT code? Would it be easier? This is so for two reasons. First of all, appendices A and B must be based on the main part of the VAT return, and the corresponding version of the VAT report together with the option of the additional report form one entity valid for a certain period of time. Secondly, if the Tax Board changes the rules of the VAT return or its appendices in the future, a new VAT report can be easily created with the corresponding settings, and at the same time the previous versions will remain, and the past data can be reproduced very easily in the form that they were valid at the time.

**Option B** is used to determine which purchase invoices and expenses with a transaction containing financial accounts will be included in VAT return INF1 appendix B. Since it is more convenient to calculate input VAT through financial accounts, the starting point here is the existence of the corresponding account on the purchase invoice or expense transaction. We emphasize that the basis is the account on the transaction, not the original document, because the amount reaches the main part of the VAT report through the account on the financial transaction, not through the document

account. It also eliminates errors that can occur if an account has been changed on a purchase invoice or expense transaction without changing the original document.



The fields **Section** and **Extra** are unrelated and function independently of each other.

### 3.3.2. Report generation

The additional Estonian VAT return INF1 report is automatically generated together with the main form of the VAT report if the corresponding form is selected in the **XML** field in its settings:

5.2.2)	põhivara soetam iselt tasutud või tasumisele kuuluv käibemaks	0.00
6	Kauba ühendusesisene soetamine ja teise liikmesriigi maksukohustuslaselt saadud teenused kokku, sh	0.00
6.1	kauba ühendusesisene soetamine	0.00
7	Muu kauba soetamine ja teenuse saamine, mida maksustatakse käibemaksuga, sh	0.00
7.1	erikorra alusel maksustatava kinnisasja, metallijäätmete ja väärismetalli soetamine (KMS § 41 <sup>1</sup> )	0.00
8	Maksuvaba käive	0.00
9	Erikorra alusel maksustatava kinnisasja, metallijäätmete ja väärismetalli käive (KMS § 41 <sup>1</sup> ) ning teises liikmesriigis paigaldatava või kokkupandava kauba maksustatav väärtus	0.00
10	Tapsustused	
11	Tapsustused	
Tasumisele kuuluv või enamakstud (-) käibemaks (lahter 4 + lahter 4.1 - lahter 5 + lahter 10 - lahter 11)		252.69

A-osa ANDMED VÄLJASTATUD ARVETE KOHTA									
Aasta 2014					Maksustamisperiood 10				
Nr	Tehingu- partneri registri- või isikukood	Tehingupartneri nimi	Arve number	Arve kuupäev	Arve kogusumma ilma käibemaksuta	Maksumäär	Arvel märgitud kauba ja teenuse maksustatav väärtus *	Maksustamisperioodil vormi KMD lahtrites 1 ja 2 kajastatud maksustatav käive	Erisuse kood
1	10379733	Selver AS	200382	02.10.2014	29.59	20		29.59	
2	10379733	Selver AS	200387	08.10.2014	171.36	20		171.36	
3	10379733	Selver AS	200392	10.10.2014	19.12	20		19.12	
4	10569681	Prisma Peremarket AS	200398	21.10.2014	2000.00	20		2000.00	
5	! 1003	Rimi Eesti AS	200399	21.10.2014	1000.00	20		200.00	
6	! 1003	Rimi Eesti AS	200399	21.10.2014	1000.00	20erikord		800.00	01
7	! 1003	Rimi Eesti AS	200400	21.10.2014	1000.00	20		100.00	
8	10379733	Selver AS	200401	21.10.2014	2000.00	9		2000.00	

B-osa ANDMED SAADUD ARVETE KOHTA									
Aasta 2014					Maksustamisperiood 10				
Nr	Tehingu- partneri registri- või isikukood	Tehingupartneri nimi	Arve number	Arve kuupäev	Arve kogusumma koos käibemaksuga	Arvel märgitud käibemaksusumma *	Maksustamisperioodil vormi KMD lahtris 5 kajastatud sisendkäibemaksu summa	Erisuse kood	
1	! 1006	Varuosakeskus OÜ	B9593	03.09.2014	503.00		100.60		
2	! 1006	Varuosakeskus OÜ	B9593	03.09.2014	503.00		100.60		
3	10577829	Zone Media OÜ	G3994	23.09.2014	1002.00		200.40		
4	! 1006	Varuosakeskus OÜ	455474	22.10.2014	600.00		100.00		
5	! 1007	Talinna Äriehit AS	3457937	01.11.2014	1265.00		165.00		

Part A is generated from sales invoices that meet the following conditions:

1. The operation date of the invoice falls within the period of the VAT report;
2. The **Type** of customer on the invoice is „Company“ or „State institution“;
3. The rows of the invoice have some of the VAT codes that are marked in the VAT report settings in the **Extra** field with option **A**.

**The total amount** of invoices that meet the aforementioned conditions is summed based on the customer code (**NB! not on the basis of the reg. code**). Invoices with positive and negative totals are added separately. If any such amount exceeds the limit shown in the System settings, all invoices of the respective customer are presented on Part A.

Part B is generated from purchase invoices and expenses that meet the following conditions:

1. The operation date of the purchase invoice or expense falls within the period of the VAT report;
2. When entering the purchase invoice, the expense, the input VAT accounts are used, which are marked in the VAT report settings in the **Extra** field with option **B**.

**The total amount** of purchases that meet the aforementioned conditions is summed based on the supplier code (NB! not on the basis of the reg. code) Invoices with positive and negative totals are added separately. If any such amount exceeds the limit shown in the System settings, all invoices of the respective supplier will be presented on Part B.

**NB!** The date of the sales invoice, purchase invoice, financial transaction of the expense must not be changed without changing the operation date of the original document! Otherwise, part A and/or part B may not correspond to the main part of the Estonian VAT return.

If the transaction partner's (customer or supplier) reg.code is not filled in on the card, the customer/supplier code is displayed in the corresponding field of the report, with a red exclamation mark in front of it. The card can be opened from the code and the reg.code field can be filled in correctly. When generating the report again, the added reg.code is entered in the correct field. The same is the case with the invoice number of the supplier's purchase invoice or the original document number of the expense. If it is missing, the report will show **! Unfilled**. By clicking on it, the purchase invoice/expense opens and you can fill in the field with the correct information.

### 3.4. Submitting the VAT Declaration

If the XML option is filled in the VAT report setting, the declaration can be submitted electronically either by sending it directly to Estonian Tax Board or by manually uploading the file.

#### 3.4.1. Automatic Submission of the VAT Declaration to e-MTA

If desired, the system behavior can be configured to automatically send the file as submitted. This is determined by the system setting VAT declaration KMD INF1 is sent to e-MTA as submitted - YES.



The submitted declaration can also be sent again if necessary - the last sent version remains valid.

---

Sending occurs in real-time, but the data is processed asynchronously and may take some time to arrive. Feedback of the sent item is also retrieved asynchronously (every 15 minutes). Therefore, there may be situations where the submission has already been successfully received, but the feedback has not yet reached Directo

#### Prerequisites for a successful submission:

- **in e-MTA:**

1. Both Directo OÜ (Reg No:10652749) and the person sending the report must have access rights to the e-MTA, otherwise the report submission will not be successful.

## 2. Directo OÜ must be allowed to send data via the *machine-machine interface* under tax rights when adding rights



If you give the right to Directo OÜ, the names of the members of the board of Directo OÜ are currently added automatically. This is a technical error on the part of e-MTA, which is being corrected (BUG). If you want to remove unnecessary board members, write to e-maks@emta.ee. The members of the board of Directo OÜ see customer data in this way, i.e. no actual access to data:

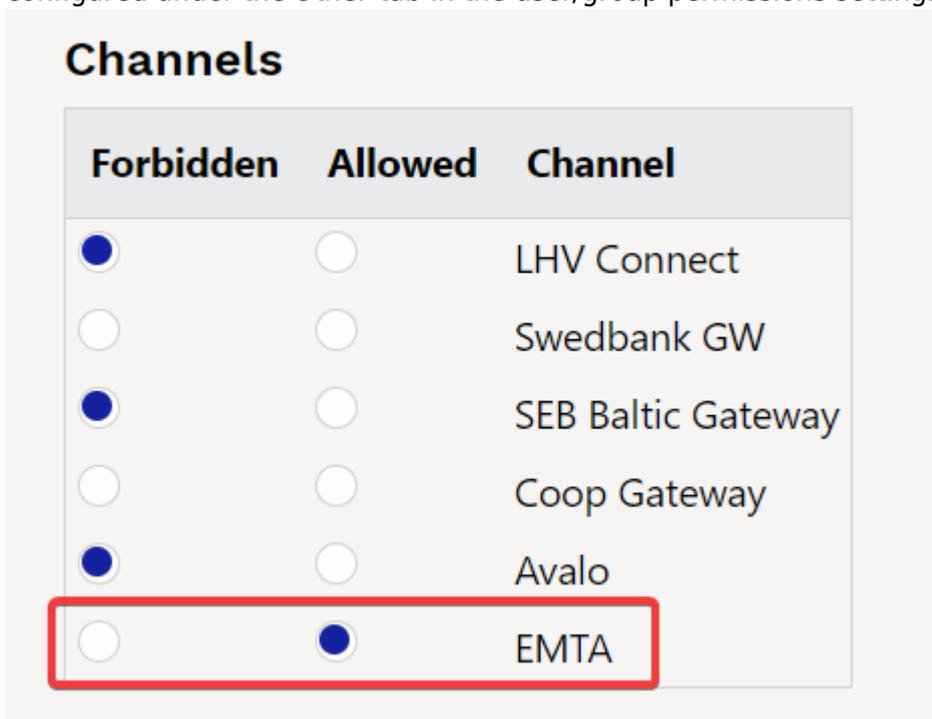
We recommend that the authorizations of Directo OÜ board members be terminated, even if they are not terminated, they will not have any access to the data.

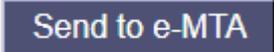
- [Redacted]			☆
Üksikõigused (1)			
◆ Õigused	◆ Kehtivuse algus	◆ Kehtivuse lõpp	
<a href="#">Juriidilise isiku esindaja õigus esindatava isiku rakenduste kasutamise õiguste haldamiseks antud volituse piires</a>	27.10.2021	27.10.2021	

 For detailed instructions or questions about how to grant rights in the e-MTA, please contact the customer support of the Tax and Customs Board <https://www.emta.ee/eraklient/amet-uudised-ja-kontakt/kontaktid/klienditugi>.

• **in Directo:**

1. The user must log into Directo using an ID card, Mobile-ID, or Smart-ID. This is necessary because the personal identification code of the sender is transmitted to the e-MTA, which verifies whether the user has the right to submit the report.
2. System setting *VAT declaration KMD INF1 is sent to e-MTA as submitted - yes* sends the declaration submitted to e-MTA. If you prefer to manually confirm and submit the declaration in the e-MTA, choose no. This setting only affects the VAT declaration; for TSD, there is no setting, and it is always sent in an unsubmitted form.
3. The user must have e-MTA channel rights assigned in Directo. These rights can be configured under the *Other* tab in the user/group permissions settings.



A button appears , which is pressed to send the document. With the link *Saatmise ajalugu* (sending history) it is possible to display the latest sendings.

Each sending leaves a record in the **Document Transport** register. The record is closed (marked as strikethrough) when feedback has been received and the action was successful, so these records can be simply ignored.

Document transport													
OPEN Number		Browse		Rows: 20									
NUMBER	TYPE	COMPANY	INBOUND DOC. NO	DOC. DATE	DUE DATE	FROM / TO	SUM	CAME IN	PROCESSED	PROCESSED	STATUS	DOCUMENT	DOC NO
13765	EMTA_KMD		†	01.05.2024			0.00	13.06.2024 10:34:03	Yes	13.06.2024 10:35:33	Sent and submitted		ID: <789485.17
13289	EMTA_KMD		†	01.03.2024			0.00	15.04.2024 13:33:37	Yes	15.04.2024 13:35:35	Sent and submitted		ID: <654833.17
12953	EMTA_KMD		†	01.02.2024			0.00	19.03.2024 20:36:19	Yes	19.03.2024 20:50:33	Sent and submitted		ID: <179130.17

When sending VAT return, the following Document transport fields are used:

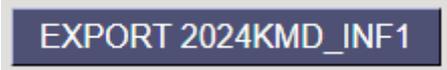
- **Number** - Register number, clicking here opens the entire sending in XML format
- **Inbound doc. no** - If the report was sent as submitted, 1 will be displayed here
- **Doc.date** - the month here determines the month for which the VAT return was sent
- **Came in** - the time of sending
- **Processed** - the time of feedback processing
- **Status** - the result of sending. If successful, then *Sent and submitted*, if error, then error message
- **Doc no** - The unique identifier for the sending. Clicking here in the column opens the XML with the sending result; in case of errors, you can get an idea of what might be wrong

### 3.4.2. Manually uploading the VAT return INF1 file of the VAT declaration

To manually upload the VAT declaration file: System setting VAT declaration KMD INF1 is sent to e-MTA as submitted - no.

The file is sent to e-MTA in such a way that the user must also enter e-MTA in order to submit the declaration there.

1. Calculate the VAT report



2. After generating the report, press the button:
3. Save the report file to your computer.
4. Enter the e-MTA
5. Create a VAT return for the period of taxation in e-MTA
6. upload the file online
7. Save, check and confirm

**NB!** By manually uploading the file to the e-MTA, the report is not submitted, but the necessary fields on the Tax Board's form are pre-filled. After uploading, it is possible to supplement, change, delete and finally submit the report in e-MTA.

## 4. "Make transaction" button on the VAT declaration

Enables the VAT declaration to automatically generate a financial transaction - the transfer of the VAT payable according to the declaration to the advance payment account of the Tax Board.

## 4.1. Seadistamine

### 4.1.1. System settings - Finance settings

VAT declaration automatic transaction date next month ... date  ?

VAT declaration automatic transaction  no  yes

VAT declaration automatic transaction Debit Account  >> ?

VAT declaration automatic transaction Credit Account  >> ?

- **VAT declaration automatic transaction date next month ... date** - enter here the date of tax liability (in Estonia, the 20th of the following month)
- **VAT declaration automatic transaction** - options
  - **no** (does not create an automatic transaction)
  - **yes** (creates an automatic transaction)
- **VAT declaration automatic transaction Debit Account** - financial transaction debit account (account for VAT payable)
- **VAT declaration automatic transaction Credit Account** - financial transaction credit account (The Tax Board's prepayment account or consolidated account)

### 4.1.2. Configuring the VAT declaration

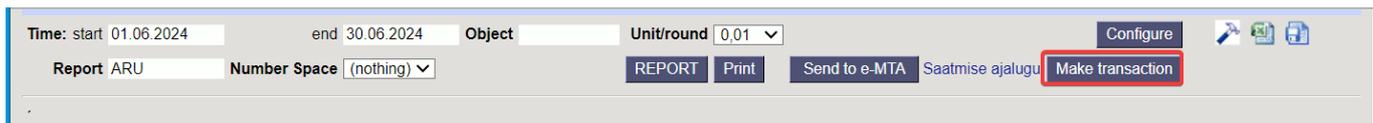
In the configuration of the VAT declaration, the column **Automatic transaction** appears at the end. Select the row that contains the amount due in the VAT declaration and put a check mark on that row. After activating the row, all other options disappear from the column.

#### If you need to change a row:

- Deactivate the row (uncheck it)
- Click save on the report configuration
- After saving, all row options in the column will reappear.
- Select a new row (check it)
- Click save on the report configuration

NO	Number	Type	Description	Text	Class	Vat code	Section	Extra	Automatic transaction
1	1	Text		<STRONG> KÄIBEDEKLARATSIOOI					
2	2	Text							
3	10	Change	411001.499999	<EM>---- tavaline müük 22%</EM>	3(Debit)	1 (22% maaraga maksustatavad toimi		A	<input checked="" type="checkbox"/>
4	12	Change	212101+212102	<EM>---- Ettemaksud 22%</EM>	3(Debit)	1 (22% maaraga maksustatavad toimi		A	<input type="checkbox"/>

## 4.2. Usage

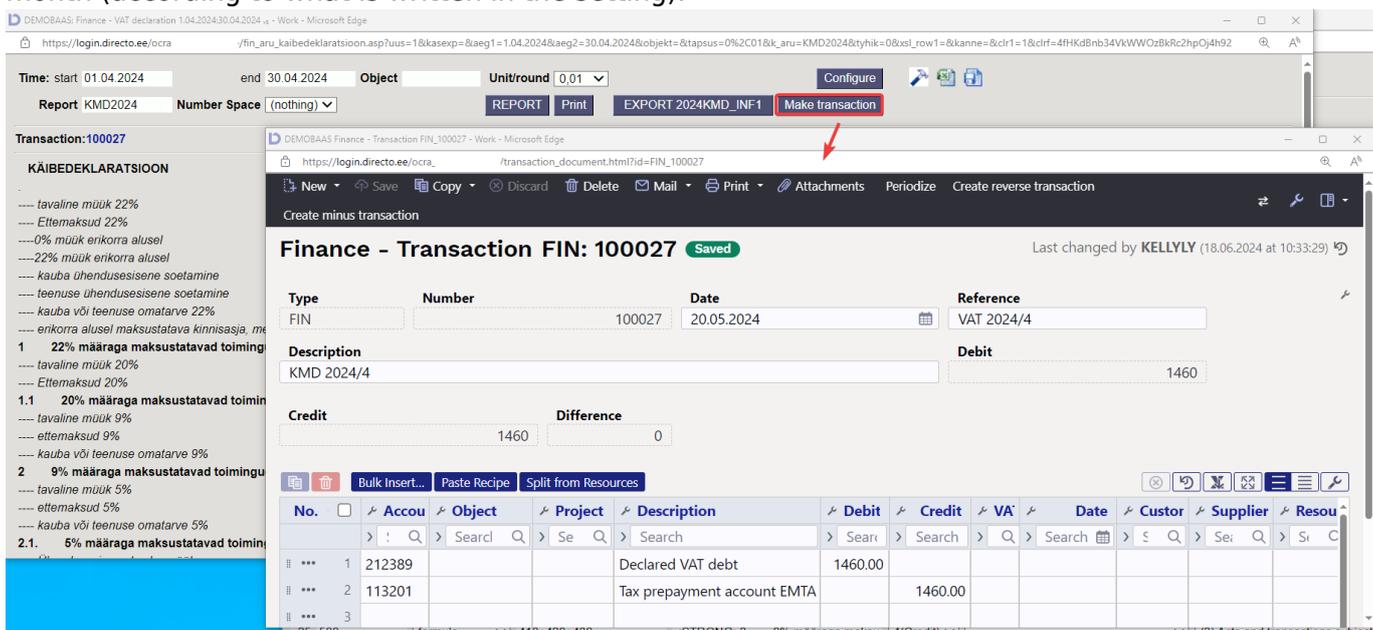


Once the VAT return has been calculated and checked, the month-end transaction can be made directly from the declaration. By clicking the **Make transaction** button on the VAT declaration, a financial transaction is created.

- If you need to correct the VAT return, you can always overwrite the transaction. This means that you click the **Make transaction** button again and the entry is generated again.
- If the VAT return is calculated according to the object(s), the financial entry is prepared with the same object(s).
- Setup must be done before creating a transaction.

## 4.3. An example

The financial transaction for the April 2024 declaration will be prepared as of the 20th of the following month (according to what is written in the setting).



## 5. VAT group VAT return

- „VAT group representative reg. no“ must be added to the databases of companies belonging to the VAT group in the system setting



- a file must be downloaded from each group member's Directo base and the VAT return must be uploaded to the e-MTA on the parent's register number, i.e. the parent's Tax Board's database.
- Information is uploaded to the group's VAT return at the Tax Board



If you are a joint VAT payer, do not use the automatic VAT return button for your subsidiary's VAT returns.



If a group of companies is jointly liable for VAT, the sales invoices between the members of the group must be submitted without VAT (a separate VAT code must be made for such transactions).

## 6. Sample configuration of the VAT report

Code	KMD2024	Object	Employee	XML	2024KMD_INF1	<input type="checkbox"/> Closed	Description	VAT report	Comment
NO	Number	Type	Description	Text	Class	Vat code	Section	Extra	Automatic transaction
1	1	Text		<STRONG> KÄIBEDEKLARATSIOON					
2	2	Text							
3	10	Change	411001.499999	<EM>---- tavaline müük 22%</EM>	3(Debit)	1 (22% määraga maksustatavad toimi			A
4	12	Change	212101+212102	<EM>---- Ettemaksud 22%</EM>	3(Debit)	1 (22% määraga maksustatavad toimi			A
5	15	Change	411001.499999	<EM>---- 22% müük erikorra alusel</EM>	3(Debit)	16 (Erikord 22% kasumi maksustamin			A
6	20	Change	111101.199999+212291.212	<EM>---- kauba ühendusesisene soetam	4(Credit)	26 (Intra-Community acquisition of go			
7	25	Change	111101.199999+212291.212	<EM>---- teenuse ühendusesisene soet	4(Credit)	27 (Teise liikmesriigi maksukohustusl			
8	30	Change	411001.499999	<EM>---- kauba või teenuse omatarve 2	3(Debit)	6 (22% määraga maksustatav kauba			
9	35	Change	111101.199999+212291.212	<EM>---- erikorra alusel maksustatava ki	4(Credit)	21 (KMS §-s 41 <sup>1</sup> sätestatud erikorra a			B
10	50	formula	10+12+15+20+25+30+35	<STRONG>1 22% määraga maksust	4(Credit)		(1) Acts and transactions subject to tax at a rate of 22% (lin		
11	60	Change	411001.499999	<EM>---- tavaline müük 20%</EM>	3(Debit)	34 (20% määraga maksustatavad toin			A
12	70	Change	212101+212102	<EM>---- Ettemaksud 20%</EM>	3(Debit)	34 (20% määraga maksustatavad toin			A
13	100	formula	60+70	<STRONG>1.1 20% määraga maks	4(Credit)		(1.1) Acts and transactions subject to tax at a rate of 20% (l		
14	210	Change	411001.499999	<EM>---- tavaline müük 9%</EM>	3(Debit)	2 (9% määraga maksustatavad toimin			A
15	212	Change	212101+212102	<EM>---- ettemaksud 9%</EM>	3(Debit)	2 (9% määraga maksustatavad toimin			A
16	220	Change	411001.499999	<EM>---- kauba või teenuse omatarve 9%	3(Debit)	7 (9% määraga maksustatav kauba vi			
17	300	formula	210+212+220	<STRONG>2 9% määraga maksust	4(Credit)		(2) Acts and transactions subject to tax at a rate of 9% (line		
18	310	Change	411001.499999	<EM>---- tavaline müük 5%</EM>	3(Debit)	3 (5% määraga maksustatavad toimin			
19	311	Change	212101+212102	<EM>---- ettemaksud 5%</EM>	3(Debit)	3 (5% määraga maksustatavad toimin			
20	312	Change	411001.499999	<EM>---- kauba või teenuse omatarve 5%	3(Debit)	8 (5% määraga maksustatav kauba vi			
21	330	formula	310+311+312	<STRONG>2.1 5% määraga maksust	3(Debit)		(2.1) Acts and transactions subject to tax at a rate of 5% (lin		
22	410	Change	411001.499999	<EM>---- Ühendusesisene kauba müük<	3(Debit)	10 (Kauba ühendusesisene käive (0%			
23	420	Change	411001.499999	<EM>---- Ühendusesisene teenuste müü	3(Debit)	11 (Teenuste ühendusesisene käive ((			
24	430	Change	411001.499999	<EM>---- Eksport</EM>	3(Debit)	12 (Eksport (0% km))			
25	500	formula	410+420+430	<STRONG>3 0% määraga maksust	4(Credit)		(3) Acts and transactions subject to tax at a rate of 0% (incl		
26	600	formula	410+420	<STRONG>3.1 1) kauba ühenduse	4(Credit)		(3.1) Intra-Community supply of goods and services providi		
27	700	formula	410	<STRONG>3.1.1 kauba ühe	4(Credit)		(3.1.1) Intra-Community supply of goods (line 3.1.1 pf VAT i		
28	800	formula	430	<STRONG>3.2 2) kauba eksport, s	4(Credit)		(3.2) Exportation of goods, incl. (line 3.2 of VAT return)		
29	900	Change	411001.499999	<STRONG>3.2.1 kaibemaks	3(Debit)	13 (Kaibemaksutagastusega müük rei			
30	950	formula	50*(0.22)						
31	980	formula	100*(0.2)						
32	990	formula	300*(0.09)						
33	991	formula	330*(0.05)						
34	1000	formula	950+980+990+991	<STRONG>4 Kaibemaks kokku (22	4(Credit)				
35	1100	Change	212353	<STRONG>4.1 Impordilt tasumisele	4(Credit)				
36	1110	Change	212351	<EM>---- Tasutud kaibemaks (kohalik)</i	4(Credit)				B
37	1140	Change	212368	<EM>---- Poordkaibemaks</EM>	4(Credit)				
38	1200	Change	212351.212368	<STRONG>5 Kokku sisendkaibema	4(Credit)		(5) Total amount of input VAT subject to deduction pursuant		
39	1300	Change	212353	<STRONG>5.1.1 impordilt tasutud	4(Credit)		(5.1) VAT paid or payable on import (line 5.1 of VAT return)		
40	1400	Change	212354+212357+212358	<STRONG>5.2.2) pühivara soetam	4(Credit)		(5.2) VAT paid or payable on acquisition of fixed assets (lin		B
41	1450	Change	212355+212357	<STRONG>5.3.3) ettevõtluses (10	4(Credit)		(5.3) VAT paid or payable on acquisition of a car used for bi		B
42	1451	Change	931101	<STRONG> ettevõtluses (10	4(Credit)		(5.3) Number of cars used for business purposes (100%). (		
43	1455	Change	212356+212358	<STRONG>5.4.4) osaliselt ettevõtl	4(Credit)		(5.4) VAT paid or payable on acquisition of a car used parti		B
44	1456	Change	931102	<STRONG> osaliselt ettevõtl	4(Credit)		(5.4) Number of cars used partially for business purposes		
45	1500	formula	20+25	<STRONG>6 Kauba ühendusesis	4(Credit)		(6) Intra-Community acquisitions of goods and services rec		
46	1600	formula	20	<STRONG>6.1 kauba ühendusesis	4(Credit)		(6.1) Intra-Community acquisitions of goods (line 6.1 of VAT		
47	1700	formula	35	<STRONG>7 Muu kauba soetamine	4(Credit)		(7) Acquisition of other goods and services subject to VAT i		
48	1800	formula	35	<STRONG>7.1 erikorra alusel mak	4(Credit)		(7.1) Acquisition of immovables and metal waste taxable by		
49	1900	Change	411001.499999	<STRONG>8 Maksuvaba käive</ST	3(Debit)	5 (Maksuvaba käive (müük))			(8) Supply exempt from tax (line 8 of VAT return)
50	2000	Change	411001.499999	<STRONG>9 Erikorra alusel maksu	3(Debit)	18 (Erikord 0% kinnisasja, metallijaatr			(9) Supply of goods taxable by special arrangements for im
51	2100	Change	<STRONG>10 Tapsustus	<STRONG>10 Tapsustusused +</STR					(10) Adjustments (+) (line 10 of VAT return)
52	2200	Change	<STRONG>11 Tapsustus	<STRONG>11 Tapsustusused -</STR					(11) Adjustments (-) (line 11 of VAT return)
53	2300	formula	1000-1200	<STRONG><FONT color=#FF0000>Tasu	4(Credit)				

## 7. Instructions for VAT transactions

### 7.1. Accounts

Directo standard base account plan accounts:

Account no	Account name	What to use it for
113201	Prepaid Taxes	For prepayment transfers from the bank to the Tax and Customs Board
212389	VAT declared to Tax Department	Button "Make transaction" account on the VAT return
113211	Declared VAT Prepayments	At the end of the period, for example, once a year as of 31.12.XX, to reflect the total prepayment balance in the balance sheet.
212381	VAT Paid to the Tax Office	At the end of the period, for example once a year as of 31.12.XX, to reflect the total debt balance in the balance sheet.

## 7.2. Monthly transactions

During the month, transactions are recorded in various VAT (purchase and sale) balance sheet accounts.

**Balance report**

ARU

Time start 01.04.2024 Compare Currency Report ARU Configure (DataField) (DataField) (DataField)

end 30.04.2024 Period Object Level Project (DataField) (DataField)

Unit/round 0,01 Language English Split (split) (split)

accounts  date  total  change  zero  unbalanced  objects w/ name  levels  transpose

Print Mail REPORT

**VARAD**

**Käibevara**

Raha ja pangakontod	01.04.2024	change	30.04.2024
111201 Bank Account	6 881.34	-1 100.00	5 781.34
111401 Short-Term Investments in Highly Liquid Funds	0.00	100.00	100.00
<b>Total Raha ja pangakontod</b>	<b>6 881.34</b>	<b>-1 000.00</b>	<b>5 881.34</b>

**Nõuded ja ettemaksed LA**

	01.04.2024	change	30.04.2024
113101 Accounts Receivable	0.00	34 603.64	34 603.64
113201 Prepaid Taxes	2 920.00	0.00	2 920.00
<b>Total Nõuded ja ettemaksed LA</b>	<b>2 920.00</b>	<b>34 603.64</b>	<b>37 523.64</b>

**Varud**

	01.04.2024	change	30.04.2024
114501 Inventory Prepayments	0.00	1 000.00	1 000.00
<b>Total Varud</b>	<b>0.00</b>	<b>1 000.00</b>	<b>1 000.00</b>

**Käibevarakokku** 9 801.34 34 603.64 44 404.98

**Põhivara**

Materiaalne põhivara	01.04.2024	change	30.04.2024
125399 Other machinery and equipment - Accumulated Depreciation	-1 333.33	0.00	-1 333.33
125492 Other Tangible Assets	80 000.00	0.00	80 000.00
<b>Total Materiaalne põhivara</b>	<b>78 666.67</b>	<b>0.00</b>	<b>78 666.67</b>

**Põhivarakokku** 78 666.67 0.00 78 666.67

**VARAD KOKKU** 88 468.01 34 603.64 123 071.65

**KOHUSTUSED JA OMAKAPITAL**

**Kohustused**

Lühiajalised kohustused	01.04.2024	change	30.04.2024
Võlad ja ettemaksed			
212101 Customers Prepayments	1 000.00	0.00	1 000.00
212211 Accounts Payable	97 600.00	26 507.27	124 107.27
212351 VAT from Purchased Goods and Services 20%	-17 786.72	-4 780.00	-22 566.72
212371 VAT from Sales 20%	1 628.03	6 240.00	7 868.03
<b>Total Võlad ja ettemaksed</b>	<b>82 441.31</b>	<b>27 967.27</b>	<b>110 408.58</b>

**Lühiajalised kohustused kokku** 82 441.31 27 967.27 110 408.58

**Pika-ajalised kohustused**

**Kokku kohustused** 82 441.31 27 967.27 110 408.58

**Omakapital**

Aruandeaasta kasum (kahjum)	6 026.70	6 636.37	12 663.07
<b>Omakapital kokku</b>	<b>6 026.70</b>	<b>6 636.37</b>	<b>12 663.07</b>
<b>KOHUSTUSED JA OMAKAPITAL KOKKU</b>	<b>88 468.01</b>	<b>34 603.64</b>	<b>123 071.65</b>

A VAT declaration is made on the 20th of each month (declaration deadline).

Finance → Reports → VAT declar.:

Time: start 01.04.2024 end 30.04.2024 Object Unit/round 0,01

Report KMD2024 Number Space (nothing)

REPORT Print EXPORT 2024KMD\_INF1 Make transaction

Transaction:100027

**KÄIBEDEKLARATSIOON**

----	tavaline müük 22%	28 363,64
----	Ettemaksud 22%	0,00
----	0% müük erikorra alusel	0,00
----	22% müük erikorra alusel	0,00
----	kauba ühendusesisene soetamine	0,00
----	teenuse ühendusesisene soetamine	0,00
----	kauba või teenuse omatarve 22%	0,00
----	erikorra alusel maksustatava kinnisasja, metallijäätmete, väärismetalli ja metalltoodete soetamine (KMS § 41)	0,00
<b>1</b>	<b>22% määraga maksustatavad toimingud ja tehingud</b>	<b>28 363,64</b>
----	tavaline müük 20%	0,00
----	Ettemaksud 20%	0,00
<b>1.1</b>	<b>20% määraga maksustatavad toimingud ja tehingud</b>	<b>0,00</b>
----	tavaline müük 9%	0,00
----	ettemaksud 9%	0,00
----	kauba või teenuse omatarve 9%	0,00
<b>2</b>	<b>9% määraga maksustatavad toimingud ja tehingud</b>	<b>0,00</b>
----	tavaline müük 5%	0,00
----	ettemaksud 5%	0,00
----	kauba või teenuse omatarve 5%	0,00
<b>2.1</b>	<b>5% määraga maksustatavad toimingud ja tehingud</b>	<b>0,00</b>
----	Ühendusesisene kauba müük	0,00
----	Ühendusesisene teenuste müük	0,00
----	Eksport	0,00
<b>3</b>	<b>0% määraga maksustatavad toimingud ja tehingud, sh</b>	<b>0,00</b>
<b>3.1</b>	<b>1) kauba ühendusesisene käive ja teise liikmesriigi maksukohustuslasele / piiratud maksukohustuslasele osutatud teenuste käive kokku, sh</b>	<b>0,00</b>
<b>3.1.1</b>	<b>kauba ühendusesisene käive</b>	<b>0,00</b>
<b>3.2</b>	<b>2) kauba eksport, sh</b>	<b>0,00</b>
<b>3.2.1</b>	<b>käibemaksutagastusega müük reisijale</b>	<b>0,00</b>
<b>4</b>	<b>Käibemaks kokku (22% lahtrist 1 + 20% lahtrist 1.1 + 9% lahtrist 2 + 5% lahtrist 2.1)</b>	<b>6 240,00</b>
<b>4.1</b>	<b>Impordilt tasumisele kuuluv käibemaks</b>	<b>0,00</b>
----	Tasutud käibemaks (kohalik)	4 780,00
----	Pöördkäibemaks	0,00
<b>5</b>	<b>Kokku sisendkäibemaksu summa, mis on seadusega lubatud maha arvata, sh</b>	<b>4 780,00</b>
<b>5.1</b>	<b>1) impordilt tasutud või tasumisele kuuluv käibemaks</b>	<b>0,00</b>
<b>5.2</b>	<b>2) põhivara soetamiselt tasutud või tasumisele kuuluv käibemaks</b>	<b>0,00</b>
<b>5.3</b>	<b>3) ettevõttes (100%) kasutatava sõiduauto soetamiselt ja sellise sõiduauto tarbeks kaupade soetamiselt ja teenuste saamiselt tasutud või tasumisele kuuluv käibemaks</b>	<b>0,00</b>
<b>5.3.3</b>	<b>ettevõttes (100%) kasutatavate sõiduaudode arv</b>	<b>0,00</b>
<b>5.4</b>	<b>4) osaliselt ettevõttes kasutatava sõiduauto soetamiselt ja sellise sõiduauto tarbeks kaupade soetamiselt ja teenuste saamiselt tasutud või tasumisele kuuluv käibemaks</b>	<b>0,00</b>
<b>5.4.4</b>	<b>osaliselt ettevõttes kasutatavate sõiduaudode arv</b>	<b>0,00</b>
<b>6</b>	<b>Kauba ühendusesisene soetamine ja teise liikmesriigi maksukohustuslaselt saadud teenused kokku, sh</b>	<b>0,00</b>
<b>6.1</b>	<b>kauba ühendusesisene soetamine</b>	<b>0,00</b>
<b>7</b>	<b>Muu kauba soetamine ja teenuse saamine, mida maksustatakse käibemaksuga, sh</b>	<b>0,00</b>
<b>7.1</b>	<b>erikorra alusel maksustatava kinnisasja, metallijäätmete, väärismetalli ja metalltoodete soetamine (KMS § 41)</b>	<b>0,00</b>
<b>8</b>	<b>Maksuvaba käive</b>	<b>0,00</b>
<b>9</b>	<b>Erikorra alusel maksustatava kinnisasja, metallijäätmete, väärismetalli ja metalltoodete käive (KMS § 41) ning teises liikmesriigis paigaldatava või kokkupandava kauba maksustatav väärtus</b>	<b>0,00</b>
<b>10</b>	<b>Täpsustused +</b>	<b>0,00</b>
<b>11</b>	<b>Täpsustused -</b>	<b>0,00</b>
	<b>Tasumisele kuuluv või enammaksud (-) käibemaks (lahter 4 + lahter 4.1 - lahter 5 + lahter 10 - lahter 11)</b>	<b>1 460,00</b>
	Bilansis olevate käibemaksukontode muutus	1 460,00
	kontroll - erinevus bilansi ja KMD vahel	0,00

The amounts in the declaration match the amounts in the balance sheet:

- 22% VAT from sales invoices totaling 6240 euros.
- Input VAT from purchase invoices totaling 4780 euros.
- Total VAT payable of 1460 euros.

The „**Make transaction**“ button in the report **automatically** generates a transaction:

Time: start 1.04.2024 end 30.04.2024 Object Unit/round 0,01

Report KMD2024 Number Space (nothing)

REPORT Print EXPORT 2024KMD\_INF1 **Make transaction**

**KÄIBEDEKLARATSIOON**

- If there is VAT payable (as in the example), then the transaction is:

Account	Account name	Debit	Credit
212389	VAT declared to Tax Department	1460,00	
113201	Prepaid Taxes		1460,00

- If there is an overpaid VAT, the transaction should be:

Account	Account name	Debit	Credit
113201	Prepaid Taxes	x	
212389	VAT declared to Tax Department		x

Read the instructions for setting up the „Make transaction“ button  
[https://wiki.directo.ee/et/kaibemaks#kaiebedeklaratsiooni\\_nupp\\_tee\\_kanne](https://wiki.directo.ee/et/kaibemaks#kaiebedeklaratsiooni_nupp_tee_kanne):

When transferring money to the Tax Board, the transaction should be:

Account	Account name	Debit	Credit
113201	Prepaid Taxes	1460,00	
1.....	Bank Account		1460,00

In the next month's balance sheet, under the change, you can clearly see the reduction of the declared VAT debt and the new month's sales and purchase VAT amounts:

**Balance report**

ARU

Time start 01.05.2024 Compare Currency Report ARU Configure (DataField) (DataField) (DataField)

end 31.05.2024 Period Object Level Project

Unit/round 0,01 Language English Split

accounts  date  total  change  zero  unbalanced

objects w/ name  levels  transpose

Print Mail REPORT

**VARAD**

**Käibevara**

Raha ja pangakontod 01.05.2024 change 31.05.2024

111101	Cash	0.00	-100.00	-100.00
111201	Bank Account	5 781.34	-110.00	5 671.34
111282	Money Through (Paid but Not Arrived)	0.00	100.00	100.00
111401	Short-Term Investments in Highly Liquid Funds	100.00	0.00	100.00
<b>Total Raha ja pangakontod</b>		<b>5 881.34</b>	<b>-110.00</b>	<b>5 771.34</b>

Nõuded ja ettemaksed LA 01.05.2024 change 31.05.2024

113101	Accounts Receivable	34 603.64	12 200.00	46 803.64
113201	Prepaid Taxes	2 920.00	-1 460.00	1 460.00
<b>Total Nõuded ja ettemaksed LA</b>		<b>37 523.64</b>	<b>10 740.00</b>	<b>48 263.64</b>

Varud 01.05.2024 change 31.05.2024

114501	Inventory Prepayments	1 000.00	0.00	1 000.00
<b>Total Varud</b>		<b>1 000.00</b>	<b>0.00</b>	<b>1 000.00</b>

**Käibevarakokku** 44 404.98 10 630.00 55 034.98

**Põhivara**

Materiaalne põhivara 01.05.2024 change 31.05.2024

125399	Other machinery and equipment - Accumulated Depreciation	-1 333.33	0.00	-1 333.33
125492	Other Tangible Assets	80 000.00	0.00	80 000.00
<b>Total Materiaalne põhivara</b>		<b>78 666.67</b>	<b>0.00</b>	<b>78 666.67</b>

**Põhivarakokku** 78 666.67 0.00 78 666.67

**VARAD KOKKU** 123 071.65 10 630.00 133 701.65

**KOHUSTUSED JA OMAKAPITAL**

**Kohustused**

Lühiajalised kohustused

Võlad ja ettemaksed 01.05.2024 change 31.05.2024

212101	Customers Prepayments	1 000.00	0.00	1 000.00
212211	Accounts Payable	124 107.27	122.00	124 229.27
212351	VAT from Purchased Goods and Services 20%	-22 566.72	-22.00	-22 588.72
212371	VAT from Sales 20%	7 868.03	2 200.00	10 068.03
212389	VAT declared to Tax Department	0.00	-1 460.00	-1 460.00
<b>Total Võlad ja ettemaksed</b>		<b>110 408.58</b>	<b>840.00</b>	<b>111 248.58</b>

**Lühiajalised kohustused kokku** 110 408.58 840.00 111 248.58

**Pikaajalised kohustused** 110 408.58 840.00 111 248.58

**Omakapital**

The May declaration is made on the 20th of the following month, i.e. June 20. The same process as previously described with April takes place.

### 7.3. Year-end procedures

At the end of the year, VAT accounts should be closed or reset. If desired, it can also be done every month.

With the **Middle Transaction** (Finance → Documents → Middle Transactions) all VAT account balances are reset, except the amount that remains to be paid to the Tax Board for December 20.01.XX and which is entered on 20.01.XX. As of 31.12.XX, leave the amount in account 212381 „VAT Paid to the Tax Office“. If there is a prepayment of VAT at year-end, use account 113211 „Declared VAT Prepayments“ .

- If there is a VAT **debt balance** as of 31.12.20XX, use a middle transaction to reset all the VAT accounts and add the total debt balance to account Credit 212381 „VAT Paid to the Tax Office“.
- If there is a **prepayment balance** as of 31.12.20XX, use a middle transaction to reset all VAT accounts and add the total advance payment balance to account Debit 113211 “Declared VAT Prepayments”.

An example of making a middle transaction where, on 31.12.XX, there remains a VAT debt in the amount of 200 euros (sales VAT 22788.72 - purchase VAT 22588.72). The remaining amount can also be seen on the VAT declaration.

Balance sheet on 31.12.XX before making the middle transaction and preparation of the middle transaction:

**Balance report**

Account	01.01.2024	change	31.12.2024
<b>VARAD</b>			
<b>Käibevara</b>			
<b>Raha ja pangakontod</b>			
111101 Cash	0.00	-100.00	-100.00
111201 Bank Account	9 801.34	-1 210.00	8 591.34
111282 Money Through (Paid but Not Arrived)	0.00	100.00	100.00
111401 Short-Term Investments in Highly Liquid Funds	0.00	100.00	100.00
<b>Total Raha ja pangakontod</b>	<b>9 801.34</b>	<b>-1 110.00</b>	<b>8 691.34</b>
<b>Nõuded ja ettemaksed LA</b>			
113101 Accounts Receivable	0.00	119 345.65	119 345.65
<b>Total Nõuded ja ettemaksed LA</b>	<b>0.00</b>	<b>119 345.65</b>	<b>119 345.65</b>
<b>Varud</b>			
114501 Inventory Prepayments	0.00	1 000.00	1 000.00
<b>Total Varud</b>	<b>0.00</b>	<b>1 000.00</b>	<b>1 000.00</b>
<b>Käibevarakokku</b>	<b>9 801.34</b>	<b>119 235.65</b>	<b>129 036.99</b>
<b>Põhivara</b>			
<b>Materiaalne põhivara</b>			
125399 Other machinery and equipment - Accumulated Depreciation	0.00	-1 333.33	-1 333.33
125492 Other Tangible Assets	0.00	80 000.00	80 000.00
<b>Total Materiaalne põhivara</b>	<b>0.00</b>	<b>78 666.67</b>	<b>78 666.67</b>
<b>Põhivarakokku</b>	<b>0.00</b>	<b>78 666.67</b>	<b>78 666.67</b>
<b>VARAD KOKKU</b>	<b>9 801.34</b>	<b>197 902.32</b>	<b>207 703.66</b>
<b>KOHUSTUSED JA OMAKAPITAL</b>			
<b>Kohustused</b>			
<b>Lühiajalised kohustused</b>			
<b>Võlad ja ettemaksed</b>			
212101 Customers Prepayments	1 000.00	0.00	1 000.00
212211 Accounts Payable	0.00	124 229.27	124 229.27
212351 VAT from Purchased Goods and Services 20%	-186.72	-22 402.00	-22 588.72
212371 VAT from Sales 20%	1 628.03	21 160.69	22 788.72
<b>Total Võlad ja ettemaksed</b>	<b>2 441.31</b>	<b>122 987.96</b>	<b>125 429.27</b>
<b>Lühiajalised kohustused kokku</b>	<b>2 441.31</b>	<b>122 987.96</b>	<b>125 429.27</b>
<b>Pika-ajalised kohustused</b>			
<b>Kokku kohustused</b>	<b>2 441.31</b>	<b>122 987.96</b>	<b>125 429.27</b>
<b>Omakapital</b>			
Aruandaasta kasum (kahjum)	7 360.03	74 914.36	82 274.39
<b>Omakapital kokku</b>	<b>7 360.03</b>	<b>74 914.36</b>	<b>82 274.39</b>
<b>KOHUSTUSED JA OMAKAPITAL KOKKU</b>	<b>9 801.34</b>	<b>197 902.32</b>	<b>207 703.66</b>

**Middle Transaction 100001**

No.	Account	Description	Debit	Credit	Object	Project	Customer
1	212351	VAT from Purchases	22588.72				
2	212371	VAT from Sales 20%		22788.72			
3	212381	Payment of VAT		200.00			

January balance sheet after the middle transaction > the opening balances of the purchase and sales VAT accounts for the next period have been reset:

### Balance report

ARU

Time start 01.01.2025 Compare Currency Report ARU Configure (DataField)   
 end 31.01.2025 Period Object Level Project (DataField)   
 Unit/round 0,01 Language English Split (DataField)   
 accounts  date  total  change  zero  unbalanced Print Mail REPORT   
 objects w/ name  levels  transpose

VARAD					
Käibevara					
Raha ja pangakontod		01.01.2025	change	31.01.2025	
111101	Cash	-100.00	0.00	-100.00	
111201	Bank Account	8 591.34	0.00	8 591.34	
111282	Money Through (Paid but Not Arrived)	100.00	0.00	100.00	
111401	Short-Term Investments in Highly Liquid Funds	100.00	0.00	100.00	
<b>Total Raha ja pangakontod</b>		<b>8 691.34</b>	<b>0.00</b>	<b>8 691.34</b>	
Nõuded ja ettemaksed LA		01.01.2025	change	31.01.2025	
113101	Accounts Receivable	119 345.65	0.00	119 345.65	
<b>Total Nõuded ja ettemaksed LA</b>		<b>119 345.65</b>	<b>0.00</b>	<b>119 345.65</b>	
Varud		01.01.2025	change	31.01.2025	
114501	Inventory Prepayments	1 000.00	0.00	1 000.00	
<b>Total Varud</b>		<b>1 000.00</b>	<b>0.00</b>	<b>1 000.00</b>	
<b>Käibevarakokku</b>		<b>129 036.99</b>	<b>0.00</b>	<b>129 036.99</b>	
Põhivara					
Materiaalne põhivara		01.01.2025	change	31.01.2025	
125399	Other machinery and equipment - Accumulated Depreciation	-1 333.33	0.00	-1 333.33	
125492	Other Tangible Assets	80 000.00	0.00	80 000.00	
<b>Total Materiaalne põhivara</b>		<b>78 666.67</b>	<b>0.00</b>	<b>78 666.67</b>	
<b>Põhivarakokku</b>		<b>78 666.67</b>	<b>0.00</b>	<b>78 666.67</b>	
<b>VARAD KOKKU</b>		<b>207 703.66</b>	<b>0.00</b>	<b>207 703.66</b>	
KOHUSTUSED JA OMAKAPITAL					
Kohustused					
Lühiajalised kohustused					
Võlad ja ettemaksed		01.01.2025	change	31.01.2025	
212101	Customers Prepayments	1 000.00	0.00	1 000.00	
212211	Accounts Payable	124 229.27	0.00	124 229.27	
212381	VAT Paid to the Tax Office	200.00	0.00	200.00	
<b>Total Võlad ja ettemaksed</b>		<b>125 429.27</b>	<b>0.00</b>	<b>125 429.27</b>	
<b>Lühiajalised kohustused kokku</b>		<b>125 429.27</b>	<b>0.00</b>	<b>125 429.27</b>	
Pika-ajalised kohustused					
<b>Kokku kohustused</b>		<b>125 429.27</b>	<b>0.00</b>	<b>125 429.27</b>	
Omakapital					
Aruandeaasta kasum (kahjum)		82 274.39	0.00	82 274.39	
<b>Omakapital kokku</b>		<b>82 274.39</b>	<b>0.00</b>	<b>82 274.39</b>	
<b>KOHUSTUSED JA OMAKAPITAL KOKKU</b>		<b>207 703.66</b>	<b>0.00</b>	<b>207 703.66</b>	

When paying VAT for December in January, account 212381 „VAT Paid to the Tax Office“ must be used for payment. In this way, the account resets, and the usual process continues until the end of the year.

### Finance - Transaction New

Type: FIN Number: FIN Date: 20.01.2025 Reference: Description: KMD 2024/12 payment

Debit

200.00

Credit

200.00

Difference

0.00

Bulk Insert... Paste Recipe Split from Resources

No.	Accou	Object	Project	Description	Debit	Credit	VA	Date	Custor	S
1	111201			Bank Account - KMD 2024/12 p		200.00				
2	212381			VAT Paid to the Tax Office - KM	200.00					
3										

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