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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  $\rightarrow$  System settings  $\rightarrow$  Receipt settings

#### • Prepayment Receipt requires VAT code -

- <u>no</u> confirms the prepayment row of the receipt document even without a VAT code
- $\circ \ \underline{\text{yes}}$  confirms the receipt document only if the VAT code is entered in the prepayment row

Settings  $\rightarrow$  System settings  $\rightarrow$  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

Close New Survey Event	Copy Refresh Delet Events (0) Update data	te Save Mail PRIN	ſ	View (choose a	action) 🗸	2
General info	O Contacts O Classes	O Actions O Amenda	nents O Changes O Transpor	rt O Surveys O Acc	ceptance	
ID-CARD Code	1009 Class	Object	S	Status 🗸 🗸	Validated Clo	sed
Name	Mittetulundusühing Spordiklub	i Nord			Checked	
Tänav	Tervise tn 21		Delivery	name	- Checked	
Indeks Linn	13419 Mustamäe linnaosa, Tal	llinn, Harju maakond	Lähetus	tänav		
Maa			Lähetusindeks	s Linn		
County			✓ Lähetu	IsMaa		
Country	EE (Eesti)		V	Field		$\mathbf{v}$
Representative		Phone	Dea	I type		~
		Skype		Fax	Classific.	
Email	XXX		Wa	irning		
Comment				URL		
			Date of	f birth	Gender	~
			Prohibited item cla	asses		
			Allowed form	mulas		
Int comment			POS invoice quick selection	items		
Discount %	Factoring	Contract	Pr	riority 🗸 🗸	Reference number 5010	095
Customer Card			Account Ma	nager		
External code			C-invoice rece	eption Yes		
Credit rating			D Directo-to-Di	irecto Yes		
Bank	Bank account/IBAN		Pay term 7	Del term	Del mode	Delivery schedule
Salesman KELLY	LY Price formula		Reg # 80287895	Currency	Language	Fine 0
VAT zone Domes	stic VAT code		Vat reg no EE102161999	Prepayment%	Credit limit 0.00	Credit balance 0.00
Reminders	Delivery	Stock Delivery	VAT country	~		
Warns	Auto print	No	Destination	~	Special offers	Campaigns
Prohibits	Invoice printout	~	Multiple VAT zones	Joint invoice No	Delivery rule No	✓ Deposit Yes ✓

#### An example of a supplier card

en:kaibemaks

Close New Cop	y Refres	sh Delete Save	Mail PRINT	0 F << >> Sta	tus: View	2
General info	) Contacts	O Bank Accounts	O Actions O Cha	inges O Automation	O Transport	
Code	1003	Class	Object	Stock Type	Company V	Closed
Name	MarkII Ees	sti AS				
lanav	Laeva th 1	linna linnaasa. Tallini	Liniu mediand			
Indeks Linn	10111 Kes	kiinna iinnaosa, Taiiinr	n, Harju maakond			
Maa						
Country	EE (Eosti)	<b>•</b>		Penrecentative		
Phone			•	Fax		
Email	XXX			URL		
Comment						
Warning						
Reference				<b>M</b>	andatory	
Bank						
sw	IFT			Bank account/IB	AN XXX	
Co	ode			Na	me	
Name in Ba	ank			Address in ba	ank	
Pay Te	erm 7			Payment ty	/pe SEPA 🗸	
	e-invoi	ce import prefers da	ta above	Co	sts 🗸 🗸	
Corresponding ba	ank				Reference number not ex	ported to payment XML
Info						
Del Moo	de		Del Ter	n		Directo-to-Directo: Yes
Paye	e		Vat reg n	o EE100268742	Language	
Reg no	1 1002863	37	VAT cod	e 1	Currency	
PP accou	nt		Debt Ac	c	SR Account	113151
VAT Zor	ne Domesti	ic	✓ Credit lim	it	Customer	
Consignment Count	ry EE (Ees	sti)	✓ Default Del Tim	e	Tran. Cost	
Deal typ	be		Ň		Worker Discount %	
Purchasing grou	ıp					

## 2.4. Setting up reverse charge settings



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

CODE	26	
DESCRIPTION	Intra-Community acquisition of goods (r	everse char <u>c</u>
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  $\rightarrow$  Finance settings  $\rightarrow$  VAT declaration.

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

System settings	Finance Settings > VAT decl	aration				
Common Settings >	😂 Refresh 🛛 Clear field	ds 🖺 Save view 🎤 Settings 🗧	🔒 Print 🛛 🖹 Exceli Output			
Finance Settings 🛛 🗡	VAT declaration	ı				
Asset classes	OPEN Code	Add new Browse				=
Asset Reg. Amort. Classes		DESCRIPTION	COMMENT	OBJECT	EMPLOYEE	CLOSED
Balance	Q	Q	۹	Q	Q >>	•
Bank statement	KMD2024	Käibemaksuaruanne al. 1.1.2024				No
import rules	LINK ACTION CODE Open document	List will appear immediately				

### 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:

Close	Сору	New	Save	Delete	Refresh	Status:	View	REPORT
	o op y							

 Code
 KMD2024
 Object
 Employee
 XML 2024KMD\_INF1 V
 Closed

 Description
 VAT recort
 Comment

NO Number	Type	Description	Text	Class	Vat code	Section	Extra Automatic transactio
1 1	Text	/	<pre><strong> KÄIBEDEKLARATSIOO!</strong></pre>	×	×	······································	
2 2	Text	<b>7</b> .		~	~	~	
3 10	Change	411001:499999	<em> tavaline müük 22%</em>	3(Debit) V	1 (22% määraga maksustatavad toimi 🗸	~	AV
4 12	Change	212101+212102	<em> Ettemaksud 22%</em>	3(Debit) V	1 (22% määraga maksustatavad toimi 🗸	~	AV
5 15	Change	411001:499999	<em> 22% müük erikorra alusel<td>3(Debit) V</td><td>16 (Erikord 22% kasumi maksustamin V</td><td>~</td><td>AV</td></em>	3(Debit) V	16 (Erikord 22% kasumi maksustamin V	~	AV
6 20	Change	111101:199999+212291:21:	<em> kauba ühendusesisene soeta</em>	4(Credit) V	26 (Intra-Community acquisition of go V	~	▼
7 25	Change N	111101:199999+212291:21:	<em> teenuse ühendusesisene soe</em>	4(Credit) V	27 (Teise liikmesriigi maksukohustusla V	~	
8 30	Change N	411001:499999	<em> kauba või teenuse omatarve</em>	3(Debit) V	6 (22% määraga maksustatav kauba v	~	×
9 35	Change N	111101:199999+212291:212	<em> erikorra alusel maksustatava</em>	4(Credit) V	21 (KMS §-s 41' sätestatud erikorra a 🗸	~	BV
10 50	formula	10+12+15+20+25+30+35	<strong>1 22% määraga maks</strong>	4(Credit) V	×	(1) Acts and transactions subject to tax at a rate of 22% (lin V	~
11 60	Change N	411001:499999	<em> tavaline müük 20%</em>	3(Debit) V	34 (20% määraga maksustatavad toin 🗸	~	AV
12 70	Change	212101+212102	<em> Ettemaksud 20%</em>	3(Debit) 🗸	34 (20% määraga maksustatavad toin 🗸	v	AV
13 100	formula	60+70	<strong>1.1 20% määraga mal</strong>	4(Credit) V	×	(1.1) Acts and transactions subject to tax at a rate of 20% (I V	×
14 210	Change N	411001:499999	<em> tavaline müük 9%</em>	3(Debit) V	2 (9% määraga maksustatavad toimin 🗸	×	AV
15 212	Change N	212101+212102	<em> ettemaksud 9%</em>	3(Debit) 🗸	2 (9% määraga maksustatavad toimin V	×	AV
16 220	Change N	411001:499999	<em> kauba või teenuse omatarve</em>	3(Debit) V	7 (9% määraga maksustatav kauba vi 🗸	~	▼
17 300	formula	210+212+220	<strong>2 9% määraga maksu</strong>	4(Credit) V	×	(2) Acts and transactions subject to tax at a rate of 9% (line V	
18 310	Change N	411001:499999	<em> tavaline müük 5%</em>	3(Debit) V	3 (5% määraga maksustatavad toimin V	~	
19 311	Change N	212101+212102	<em> ettemaksud 5%</em>	3(Debit) V	3 (5% määraga maksustatavad toimin 🗸	~	×
20 312	Change N	411001:499999	<em> kauba või teenuse omatarve</em>	3(Debit) 🗸	8 (5% määraga maksustatav kauba vi 🗸	~	×
21 330	formula	310+311+312	<strong>2.1. 5% määraga mak</strong>	3(Debit) V	×	(2.1) Acts and transactions subject to tax at a rate of 5% (lir V	<b>~</b>
22 410	Change N	411001:499999	<em> Ühendusesisene kauba müül</em>	3(Debit) V	10 (Kauba ühendusesisene käive (0% V	~	
23 420	Change N	411001:499999	<em> Ühendusesisene teenuste mi</em>	3(Debit) V	11 (Teenuste ühendusesisene käive (( 🗸	×	<b>v</b>
24 430	Change N	411001:499999	<em> Eksport</em>	3(Debit) 🗸	12 (Eksport (0% km))	×	~
25 500	formula	410+420+430	<strong>3 0% määraga maksu</strong>	4(Credit) V	×	(3) Acts and transactions subject to tax at a rate of 0%, incl. V	~
26 600	formula	410+420	<strong>3.1 1) kauba ühendu</strong>	4(Credit) V	×	(3.1) Intra-Community supply of goods and services provide	▼
27 700	formula	410	<strong>3.1.1 kauba üh</strong>	4(Credit) V	×	(3.1.1) Intra-Community supply of goods (line 3.1.1 pf VAT r 🗸	~
28 800	formula	/ 430	<strong>3.2 2) kauba eksport</strong>	4(Credit) V	~	(3.2) Exportation of goods, incl. (line 3.2 of VAT return)	~
29 900	Change N	411001:499999	<strong>3.2.1 käibemal</strong>	3(Debit) 🗸	13 (Käibemaksutagastusega müük rei 🗸	(3.2.1) Sale to passengers with return of value added tax (li V	<b>~</b>
30 950	formula	<ul> <li>50*{0.22}</li> </ul>		~	×	×	<b>~</b>
31 980	formula	100*{0.2}		~	×	×	<b>~</b>
32 990	formula	300*{0.09}		~	×	· · · · · · · · · · · · · · · · · · ·	✓
33 991	formula	<ul><li>330*{0.05}</li></ul>		~	×	×	×
34 1000	formula	950+980+990+991	<strong>4 Käibemaks kokku (2</strong>	4(Credit) V	×	×	~
35 1100	Change N	212353	<strong>4.1 Impordilt tasumisele</strong>	4(Credit) V	×	×	~
36 1110	Change N	212351	<em> Tasutud käibemaks (kohalik)-</em>	4(Credit) 🗸	×	×	В 🗸
37 1140	Change N	212368	<em> Pöördkäibemaks</em>	4(Credit) V	~	· · · · · · · · · · · · · · · · · · ·	▼
38 1200	Change	212351:212368	<strong>5 Kokku sisendkäibem</strong>	4(Credit) V	×	(5) Total amount of input VAT subject to deduction pursuant V	<b>~</b>
39 1300	Change N	212353	<strong>5.1 1) impordilt tasute</strong>	4(Credit) V	×	(5.1) VAT paid or payable on import (line 5.1 of VAT return) 🗸	<b>~</b>
40 1400	Change N	212354+212357+212358	<strong>5.2 2) põhivara soeta</strong>	4(Credit) V	×	(5.2) VAT paid or payable on acquisition of fixed assets (line	ВЧ
41 1450	Change N	212355+212357	<strong>5.3 3) ettevõtluses (1</strong>	4(Credit) V	×	(5.3) VAT paid or pavable on acquisition of a car used for biv	В∨

#### 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.

## Туре



Start Balance End Balance D-Turnover C-Turnover Change formula Text

With the option <u>Start Balance</u>; End Balance; D-turnover; C-turnover; Change - the field **Description** can be used to create <u>a list</u> (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.

<u>Start Balance</u> - uses the account's beginning balance for the report period.

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

<u>D-turnover</u> - uses the account's debit turnover for the report period.

<u>C-turnover</u> - uses the account's credit turnover for the report period..

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

<u>Formula</u> - 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}:

Class	Comu Nim	n Caur	Delete Defeat	un Mau						
Close	Copy Nev	v Save	Delete Refresh Star	us: view	REPORT					
Code	KMD2024	Object	Employee	XML	2024KMD_INF1	✓ □ Clo	sed			
Descriptio	N VAT report					Co	mment			
Last chang	ed by:KELLY-LY	12.06.2024 1	2:14:47							
NO Numb			Description	Tavé		Class	Vet and	Pastian	Eutro	Automatia transaction
1 1	er type	e 1 V	Description	<strong> KÄIBE</strong>			Val code	Secuoli		Automatic transaction
22	Tex	a			EDENDIGIOOI			· · · · · · · · · · · · · · · · · · ·		i.
3 10	Chi	ange 🗸	411001 499999	<em> tavaline m</em>	00k 22%	3(Debit) V	1 (22% määraga maksustatavad toimi 🗸	×	AV	Ĩ
4 12	Chi	ange 🗸	212101+212102	<em> Ettemaksu</em>	ud 22%	3(Debit) V	1 (22% määraga maksustatavad toimi V	~	AV	ว้
5 15	Ch	ange 🗸	411001:499999	<em> 22% müük</em>	k erikorra alusel <td>3(Debit) V</td> <td>16 (Erikord 22% kasumi maksustamin V</td> <td>~</td> <td>AV</td> <td>1</td>	3(Debit) V	16 (Erikord 22% kasumi maksustamin V	~	AV	1
6 20	Cha	ange 🗸	111101:199999+212291:21;	<em> kauba ühe</em>	endusesisene soeta	4(Credit) V	26 (Intra-Community acquisition of go	~	~	i -
7 25	Cha	ange 🗸	111101:199999+212291:21;	<em> teenuse ül</em>	hendusesisene soe	4(Credit) V	27 (Teise liikmesriigi maksukohustusla V	×	~	-
8 30	Cha	ange 🗸	411001:499999	<em> kauba või</em>	teenuse omatarve	3(Debit) V	6 (22% määraga maksustatav kauba v	~		Ĩ
9 35	Cha	ange 🗸	111101:199999+212291:21:	<em> erikorra al</em>	usel maksustatava	4(Credit) V	21 (KMS §-s 41' sätestatud erikorra a 🗸	×	BV	1
10 50	form	mula 🗸	10+12+15+20+25+30+35	<strong>1 2</strong>	2% määraga maks	4(Credit) V	~	(1) Acts and transactions subject to tax at a rate of 22% (lin V	~	1
11 60	Cha	ange 🗸	411001:499999	<em> tavaline m</em>	üük 20%	3(Debit) 🗸	34 (20% määraga maksustatavad toin ✓	×	Av	1
12 70	Cha	ange 🗸 🗸	212101+212102	<em> Ettemaksu</em>	ud 20%	3(Debit) 🗸	34 (20% määraga maksustatavad toin 🗸	×	Av	1
13 100	forr	mula 🗸 🗸	60+70	<strong>1.1</strong>	20% määraga mal	4(Credit) V	~	(1.1) Acts and transactions subject to tax at a rate of 20% (I V	~	1
14 210	Cha	ange 🗸 🗸	411001:499999	<em> tavaline m</em>	iüük 9%	3(Debit) 🗸	2 (9% määraga maksustatavad toimin 🗸	×	Av	1
15 212	Cha	ange 🗸 🗸	212101+212102	<em> ettemaksu</em>	id 9%	3(Debit) 🗸	2 (9% määraga maksustatavad toimin 🗸	×	Av	1
16 220	Cha	ange 🗸 🗸	411001:499999	<em> kauba või</em>	teenuse omatarve	3(Debit) 🗸	7 (9% määraga maksustatav kauba vi 🗸	×	<b>~</b>	
17 300	form	mula 🗸 🗸	210+212+220	<strong>2 9</strong>	% määraga maksu	4(Credit) V	×	(2) Acts and transactions subject to tax at a rate of 9% (line 🗸	· ·	]
18 310	Cha	ange 🗸 🗸	411001:499999	<em> tavaline m</em>	iüük 5%	3(Debit) 🗸	3 (5% määraga maksustatavad toimin 🗸	×	<b>~</b>	-
19 311	Cha	ange 🗸 🗸	212101+212102	<em> ettemaksu</em>	id 5%	3(Debit) 🗸	3 (5% määraga maksustatavad toimin ∨	×	~	
20 312	Cha	ange 🗸 🗸	411001:499999	<em> kauba või</em>	teenuse omatarve	3(Debit) 🗸	8 (5% määraga maksustatav kauba ví 🗸	×	<b>~</b>	
21 330	form	mula 🗸 🗸	310+311+312	<strong>2.1.</strong>	5% määraga mak	3(Debit) 🗸	×	(2.1) Acts and transactions subject to tax at a rate of 5% (lir V	<b>~</b>	1
22 410	Cha	ange 🗸 🗸	411001:499999	<em> Ühenduse</em>	sisene kauba müüł	3(Debit) 🗸	10 (Kauba ühendusesisene käive (0% 🗸	×	<b>~</b>	1
23 420	Cha	ange 🗸 🗸	411001:499999	<em> Ühenduse</em>	sisene teenuste mi	3(Debit) 🗸	11 (Teenuste ühendusesisene käive (( 🗸	×	<b>~</b>	
24 430	Cha	ange 🗸 🗸	411001:499999	<em> Eksport<td>EM&gt;</td><td>3(Debit) 🗸</td><td>12 (Eksport (0% km))</td><td>×</td><td>~</td><td></td></em>	EM>	3(Debit) 🗸	12 (Eksport (0% km))	×	~	
25 500	form	mula 🗸 🗸	410+420+430	<strong>3 0</strong>	% määraga maksu	4(Credit) V	×	(3) Acts and transactions subject to tax at a rate of 0%, incl.	~	
26 600	forr	mula 🗸 🗸	410+420	<strong>3.1</strong>	1) kauba ühendu	4(Credit) V	×	(3.1) Intra-Community supply of goods and services provide	~	
27 700	forr	mula 🗸 🗸	410	<strong>3.1.1</strong>	kauba üh	4(Credit) V	×	(3.1.1) Intra-Community supply of goods (line 3.1.1 pf VAT r 🗸	~	
28 800	form	mula 🗸 🗸	430	<strong>3.2</strong>	<ol><li>kauba eksport</li></ol>	4(Credit) V	×	(3.2) Exportation of goods, incl. (line 3.2 of VAT return)	~	
29 900	Cha	ange 🗸 🗸	411001:499999	<strong>3.2.1</strong>	käibemal	3(Debit) 🗸	13 (Käibemaksutagastusega müük rei 🗸	(3.2.1) Sale to passengers with return of value added tax (li $\checkmark$	~	
30 950	forr	mula 🗸 🗸	50*{0.22}			~	×	×	~	
31 980	forr	mula 🗸	100*{0.2}			~	~	×	~	
32 990	forr	mula 🗸 🗸	300*{0.09}			~	~	×	~	
33 991	forr	mula 🗸	330*{0.05}			~	~	×	<b>~</b>	
34 1000	form	mula 🗸	950+980+990+991	<strong>4</strong>	Käibemaks kokku (;	4(Credit) V	×	×	~	

- **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	Туре	Description	Text	Class	Vat code
1	100	Change 🗸	40000:49999	1. 22% rate	~	1 (22% mäi

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 🗸 Configure 🎤 🗐 🖟	<u>ک</u>
Report         KMD2024         Number Space (nothing)          REPORT         Print         EXPORT 2024KMD_INF1         Make transaction	
Transaction:100027	
KÄIBEDEKLARATSIOON	
<u></u>	
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
1 22% määraga maksustatavad toimingud ja tehingud	28 363.64
tavaline müük 20%	0.00
Ettemaksud 20%	0.00
1.1 20% määraga maksustatavad toimingud ja tehingud	0.00
tavaline müük 9%	0.00
ettemaksud 9%	0.00
kauba või teenuse omatarve 9%	0.00
2 9% määraga maksustatavad toimingud ja tehingud	0.00
tavaline müük 5%	0.00
ettemaksud 5%	0.00
kauba või teenuse omatarve 5%	0.00
2.1. 5% määraga maksustatavad toimingud ja tehingud	0.00
Uhendusesisene kauba müük	0.00
Ühendusesisene teenuste müük	0.00
Eksport	0.00
3 0% määraga maksustatavad toimingud ja tehingud, sh	0.00
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
4 Kalbemaks kokku (22% lahtrist 1 + 20% lahtrist 1.1 + 9% lahtrist 2 + 5% lahtrist 2.1)	6 240.00

# 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 V 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	1000	0
PURCHASE SETTINGS		
VAT Declaration INF1 limit	1000	0

- **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:

Close Copy	New Save	Delete Refresh Stat	us: View REPORT					
Code KMI	02024 Object	Employee	XML 2024KMD_INF1	V 🗌 Clos	sed			
Description VAT	report			Con	nment			
Last changed by:k	ELLY-LY 12.06.2024	12:14:47						
NO Number	Туре	Description	Text	Class	Vat code	Section	Extra	a Aı
1 1	Text 💊	•	<strong> KÄIBEDEKLARATSIOOI</strong>	~	×	· · · · · · · · · · · · · · · · · · ·		-
2 2	Text 💊							7
				~	~	×	· 🗠 🗸	-
3 10	Change 💊	· 411001:499999	<em> tavaline müük 22%</em>	→ 3(Debit) →	► 1 (22% määraga maksustatavad toimi ►	×		•
3 10 4 12	Change Change	411001:499999 212101+212102	<em> tavaline müük 22%</em> <em> Ettemaksud 22%</em>	→ 3(Debit) → 3(Debit) →	✓     ✓     1 (22% määraga maksustatavad toimi ✓     1 (22% määraga maksustatavad toimi ✓			•
3 10 4 12 5 15	Change Change Change	<ul> <li>411001:499999</li> <li>212101+212102</li> <li>411001:499999</li> </ul>		3(Debit) ∨ 3(Debit) ∨ 3(Debit) ∨	✓     ✓     1 (22% määraga maksustatavad toimi ✓     1 (22% määraga maksustatavad toimi ✓     16 (Erikord 22% kasumi maksustamin ✓			
3 10 4 12 5 15 6 20	Change Change Change Change Change	<ul> <li>.</li> <li>.</li></ul>	<em> tavaline müük 22%</em> <em> Ettemaksud 22%</em> <em> 22% müük erikorra alusel<em> kauba ühendusesisene soeta</em></em>	3(Debit) ▼           3(Debit) ▼           3(Debit) ▼           4(Credit) ▼	1 (22% määraga maksustatavad toimi v 1 (22% määraga maksustatavad toimi v 16 (Erikord 22% kasumi maksustami v 26 (Intra-Community acquisition of gor v			

• 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		Л
1	<sub>i</sub> (1) 20% määraga maksustatavad toimingud ja tehingud (KMD rida 1)	il.
1	<sub>i</sub> (2) 9% määraga maksustatavad toimingud ja tehingud (KMD rida 2)	
ł	<sub>i</sub> (2.1) 5% määraga maksustatavad toimingud ja tehingud (KMD rida 2* )	
1	<sub>i</sub> (3) 0% määraga maksustatavad toimingud ja tehingud (KMD rida 3)	
1	(3.1) Kauba ühendusesisene käive ja teise liikmesriigi maksukohustuslasele/piiratud maksukohustuslasele osutatud teenuste käive kokku (KMD rida 3.1)	
1	<sub>1</sub> (3.1.1) Kauba ühendusesisene käive (KMD rida 3.1.1)	
ł	<sub>1</sub> (3.2) Kauba eksport (KMD rida 3.2)	
1	<sub>(</sub> (3.2.1) Käibemaksutagastusega müük reisijale (KMD rida 3.2.1)	
1	i (5) Kokku sisendkäibemaksusumma, mis on seadusega lubatud maha arvata (KMD rida 5)	
1	<sub>i</sub> (5.1) Impordilt tasutud või tasumisele kuuluv käibemaks (KMD rida 5.1)	
ł	<sub>i</sub> (5.2) Põhivara soetamiselt tasutud või tasumisele kuuluv käibemaks (KMD rida 5.2)	
1	(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)	
1	(5.3) Ettevõtluses kasutatavate sõiduautode arv. (KMD rida 5.3)	
1	(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)	
ġ	<sub>i</sub> (5.4) Osaliselt ettevõtluses kasutatavate sõiduautode arv. (KMD rida 5.4)	ų
ļ	<sub>i</sub> (6) Kauba ühendusesisene soetamine ja teise liikmesriigi maksukohustuslaselt saadud teenused kokku (KMD rida 6)	ł
i	i (6.1) Kauba ühendusesisene soetamine (KMD rida 6.1)	ł
Ĵ	Change the Section" only for summary rows that are transforred to the Estenian Tay Board VAT	Ĩ
	CHOOSE LIE "SECTION ONLY IN SUMMARY LOWS MALATE MAINTERIED TO THE ESTOMATING DATA AND ALL	

#### declaration.

Close	Copy Nev	w Save	Delete Refresh Stat	us: View REPORT					
Code	KMD2024	Object	Employee	XML 2024KMD_INF1	✓ □ Clo	sed			
Descriptio	n VAT report				Cor	mment			
Last change	ed by:KELLY-LY	12.06.2024 1	2:14:47						
NO Numbe	er Typ	e	Description	Text	Class	Vat code	Section	Extra	Aut
1 1	Tex	d 🗸	]	<strong> KÄIBEDEKLARATSIOOI</strong>	<b>~</b>	×	· · · · · · · · · · · · · · · · · · ·		
2 2	Tex	d 🗸	] .		<b>~</b>	×	· · · · · · · · · · · · · · · · · · ·		
3 10	Ch	ange 🗸 🗸	411001:499999	<em> tavaline müük 22%</em>	3(Debit) 🗸	1 (22% määraga maksustatavad toimi 🗸	· · · · · · · · · · · · · · · · · · ·	A 🗸	
4 12	Ch	ange 🗸 🗸	212101+212102	<em> Ettemaksud 22%</em>	3(Debit) 🗸	1 (22% määraga maksustatavad toimi 🗸	×	A 🗸	
5 15	Ch	ange 🗸 🗸	411001:499999	<em> 22% müük erikorra alusel<td>3(Debit) 🗸</td><td>16 (Erikord 22% kasumi maksustamin 🗸</td><td>· · · · · · · · · · · · · · · · · · ·</td><td>AV</td><td></td></em>	3(Debit) 🗸	16 (Erikord 22% kasumi maksustamin 🗸	· · · · · · · · · · · · · · · · · · ·	AV	
6 20	Ch	ange 🗸 🗸	111101:199999+212291:21	<em> kauba ühendusesisene soeta</em>	4(Credit) 🗸	26 (Intra-Community acquisition of go 🗸	×	<b>~</b>	
7 25	Ch	ange 🗸 🗸	111101:199999+212291:21:	<em> teenuse ühendusesisene soe</em>	4(Credit) 🗸	27 (Teise liikmesriigi maksukohustusla 🗸	×		
8 30	Ch	ange 🗸 🗸	411001:499999	<em> kauba või teenuse omatarve</em>	3(Debit) 🗸	6 (22% määraga maksustatav kauba v 🗸	×	<b>~</b>	
9 35	Ch	ange 🗸	111101:199999+212291:21:	<em> erikorra alusel maksustatava</em>	4(Credit) 🗸	21 (KMS §-s 41' sätestatud erikorra a 🗸	×	BV	
10 50	for	mula 🗸 🗸	10+12+15+20+25+30+35	<strong>1 22% määraga maks</strong>	4(Credit) 🗸		(1) Acts and transactions subject to tax at a rate of 22% (lin V	<b>~</b>	
11 60	Ch	ange 🗸 🗸	411001:499999	<em> tavaline müük 20%</em>	3(Debit) 🗸	34 (20% määraga maksustatavad toin 🗸	×	AV	
12 70	Ch	ange 🗸 🗸	212101+212102	<em> Ettemaksud 20%</em>	3(Debit) 🗸	34 (20% määraga maksustatavad toin 🗸	v	AV	
13 100	for	mula 🗸	60+70	<strong>1.1 20% määraga mak</strong>	4(Gredit) **	► ×	(1.1) Acts and transactions subject to tax at a rate of 20% (I V		
14 210	Ch	ange 🗸	411001:499999	<em> tavaline müük 9%</em>	3(Debit) 🗸	2 (9% määraga maksustatavad toimin V	~	AV	

• 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 <u>which invoices containing specific VAT codes</u> 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	a
1	1	Tekst	~		<strong> KÄIBEDEKLAR</strong>	ATSIOOI	~	×	×		~
2	2	Tekst	~				~	~ ~	×		~
3	10	Muutus	~	411001:499999	<em> tavaline müük 20%&lt;</em>		3(Deebet) 🗸	1 (20% määraga maksustatavad toim 🗸	×	A١	2
4	12	Muutus	~	212101+212102	<em> Ettemaksud 20%<td>M&gt;</td><td>3(Deebet) 🗸</td><td>1 (20% määraga maksustatavad toim 🗸</td><td>~</td><td>A١</td><td>~</td></em>	M>	3(Deebet) 🗸	1 (20% määraga maksustatavad toim 🗸	~	A١	~
5	15	Muutus	~	411001:499999	<em> 20% müük erikorra a</em>	alusel <td>3(Deebet) 🗸</td> <td>13 (20% käive KMS §-des 41 ja 42 sä 🗸</td> <td>×</td> <td>A١</td> <td>~</td>	3(Deebet) 🗸	13 (20% käive KMS §-des 41 ja 42 sä 🗸	×	A١	~
6	20	Muutus	~	111101:199999+212291:21:	<em> kauba ühendusesise</em>	ene soeta	4(Kreedit) 🗸	7 (Kauba ühendusesisene soetamine 🗸	~		~
7	25	Muutus	~	111101:199999+212291:21:	<em> teenuse ühendusesi</em>	isenasoe	4(Kreedit) 🗸	8 (Teise liikmesriigi maksukohustusla: 🗸	×		~
8	30	Muutus	~	411001:499999	<em> kauba või teenuse o</em>	matarve	3(Deebet) 🗸	17 (20% määraga maksustatav kauba 🗸	×		~
9	35	Muutus	~	111101:199999+212291:21:	<em> erikorra alusel maks</em>	ustatava	4(Kreedit) 🗸	10 (KMS §-s 41' sätestatud erikorra a 🗸	×	B۰	7
10	100	tehe	~	10+12+15+20+25+30+35	<strong>1 20% määra</strong>	aga maks	4(Kreedit) 🗸	×	(1) 20% määraga maksustatavad toimingud ja tehingud (Kl $\checkmark$		~

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 <u>which purchase invoices and expenses with a transaction containing</u> <u>financial accounts</u> 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	22) põhivara soeta	miselt tasutud või	itasum is	ele kuuluvkä	iibem aks					0.00
6	Kauba ühendusesisen	e soetamine ja teise	liikmesriigi	maksukohustu	slaselt saadud teenused kok	ku, sh				0.00
6.1	1 kauba ühendusesis	ene soetamine								0.00
7	Muu kauba soetamine	ja teenuse saamine,	mida maks	ustatakse käib	emaksuga, sh					0.00
7.′	1 erikorra alus el make	sustatava kinnisasja,	metallijääti	nete ja väärisn	netalli soetamine (KMS § 41 ')					0.00
8	Maksuvaba käive									0.00
9	Erikorra alusel mak	sustata va kinnisas	sja, metal	ijäätm ete ja	väärism etalli käive (KMS §	§ 41') ning te	ises liikmesriigis paigald	atava vô	iiko kkupandava kauba maksustatav väärtus	0.00
10	Täpsustused									
11	Täpsustused									
la	isumisele kuuluv voi enami	nakstud (-) kaibemak	s (lahter 4	+ lahter 4.1 - la	anter 5 + lanter 10 - lanter 11	)				252.69
$\square$										
<u>A-</u>	osa ANDMED VÄLJA	STATUD ARVETI	E KOHTA	<u> </u>						
Aa	asta 2014			N	1aksustamisperiood 10					
Nr	Tehingu- partneri	Tehingupartneri	Arve	Arve	Arve kogusumma ilma	Maksumää	ar Arvel märgitud kaub	aja	Maksustamisperioodil vormi KMD lahtrites 1	Erisuse
	registri- voi	nimi	number	kuupaev	käibemaksuta		teenuse maksustatav	<i>l</i> aartus	ja 2 kajastatud maksustatav kaive	kood
1	10379733	Selver A S	200382	02 10 201	1 29.50	2			29.59	
2	10379733	Selver AS	200387	08 10 201	171.36	2	0		171.36	
3	10379733	Selver AS	200392	10.10.2014	4 19.12	2 2	0		19.12	
4	10569681	Prisma Peremarket	200398	21.10.2014	4 2000.00	2	0		2000.00	
		AS								
5	<sup>!</sup> 1003	Rimi Eesti AS	200399	21.10.2014	4 1000.00	2	0		200.00	
6	<b>!</b> 1003	Rimi Eesti AS	200399	21.10.201	4 1000.00	) 20erikor	ď		800.00	01
7	! 1003	Rimi Eesti AS	200400	21.10.201	4 1000.00	2	0		100.00	
8	10379733	Selver AS	200401	21.10.201	4 2000.00		9		2000.00	
B-	OSA ANDIVIED SAADU	JD ARVETE KUP	11A							
Aa	asta 2014	Tabia auto anta		N	laksustamisperiood 10		م بنا مع <i>المع</i> الاربيا	M		Estavas
INF	registri või isikukoo	d reningupartni	eri Ar	ve Anv	e Arve kogusumma		Arvei margitud	IVI a	aksustamisperioodii vormi KMD lantris 5	Erisuse
1		Varuosakeskus (			2014	503.00	albemaksusumma		100.60	KUUU
	1006			00.00	0014	500.00			400.00	
2	1006	Varuosakeskus (	JU B9593	03.09	.2014	503.00			100.60	
3	10577829	Zone Media OU	G3994	23.09	2014	600.00			200.40	
4	1006	varuosakeskus (	45547	4 22.10	.2014	1005.00			100.00	
5	1007	Tallinna Arileht A	S 34579	37 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.

20

TÖÖLAUD						
	Kontaktandmed	Pääsuõiguste andmine				
	Minu konto seaded Info e-MTA kasutamise kohta Pääsuöigused ~ Minu pääsuöigused Esindajate pääsuöigused Esindajate pääsuöiguste	<ul> <li>Isikute valimine</li> <li>Pääsut</li> <li>Otsi isikut</li> <li>Palun valige isik, kellele soovite pääsuö</li> <li>Isiku otsimine</li> <li>Valige lemmika</li> </ul>	iguste lisamine gused anda, Mitme isiku valimisek ute hulgast	s korrake otsingut.		
ARVESTUS ARVESTUS HINNANCUD SUMTICUS	Voraiemine     Laekunud pääsuõiguste     taotlused     Saadetud pääsuõiguste     taotlused     Lemmikud	Isiku- või registrikood 1 Tühjendan	0652749	Kasutaja	tunnus	Otsi
ABIKESKUS	Kiirlingid Sessioonid	■ Valitud isikud ······	Kood	Kasutajatunnus	Olek	
SEADED	J	✓ DIRECTO, OÜ	10652749		Aktiivne	☆
		Tagasi				Edasi

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

	aketu Oksikoiguseu Valituu			
	Nimetus Kood	Valdkond M	aksud	8
Tühjendan				C
• Raama	atupidaja pakett   I			
= Andme	ete saatmine masin-masin liidese kaudu   хт_мм			(
	erveri omaniku (juriidilise isiku) õigus saata teda volitanud ettevõtte nimel Maksu- ja To	lliametile andmeid ma	asin-masin liidese kaudu.	
Turvase				
Turvase	Pääsuõiguste paketis sisalduvad õigused	Kood	Valdkond	
Turvase	<ul> <li>Pääsuõiguste paketis sisalduvad õigused</li> <li>Käibedeklaratsiooni (KMD) andmete saatmine masin-masin liidese vahendusel</li> </ul>	Kood XT_MM_KMD	♦ Valdkond Maksud	

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:

\$ Isik	Deklaratsioonid	Nõuded	Ettemaksukonto saldo
	Ð	€	Ð

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.

2025/08/05	12:51
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-				☆
-	Üksikõigused (1)			
	♦ Õigused	Kehtivuse algus	🗢 Kehtivuse lõpp	
	<u>Juriidilise isiku esindaja õigus esindatava isiku rakenduste kasutamise õiguste</u> <u>haldamiseks antud volituse piires</u>	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.

Forbidden	Allowed	Channel
۲		LHV Connect
		Swedbank GW
		SEB Baltic Gateway
		Coop Gateway
•	$\bigcirc$	Avalo
0	•	EMTA

## Channels

A button appears Send to e-MTA , 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.

Docume	Jocument transport													
OPEN Number	OPEN Number Der Rows: 20 Der « < 1									<b>« &lt;</b> 1				
NUMBER ~	ТҮРЕ	COMPANY	INBOUND DOC. NO	DOC. DATE	DUE DATE	FROM / TO	SUM		CAME IN	PROCESSED	PROCESSED	STATUS	DOCUMENT	DOC NO
Q	EMTA_KM 🔻	Q	Q	Q	۹	Q	Q		Q	•	Q	۹	•	Q
<del>13765</del>	EMTA_KMD		1	<del>01.05.2024</del>			•	<del>0.00</del>	<del>13.06.2024</del> <del>10:34:03</del>	Yes	<del>13.06.2024</del> <del>10:35:33</del>	Sent and submitted		<del>ID:</del> <del>≺789485.17</del>
<del>13209</del>	EMTA_KMD		1	<del>01.03.2024</del>			÷	<del>0.00</del>	<del>15.04.2024</del> <del>13:33:37</del>	<del>Yes</del>	<del>15.04.2024</del> <del>13:35:35</del>	Sent and submitted		<del>ID:</del> ≺654833.17
<del>12953</del>	EMTA_KMD		1	<del>01.02.2024</del>			(	<del>0.00</del>	<del>19.03.2024</del> <del>20:36:19</del>	Yes	<del>19.03.2024</del> <del>20:50:33</del>	Sent and submitted		<del>ID:</del> <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

EXPORT 2024KMD\_INF1

- 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	20		0
VAT declaration automatic transaction	🔵 no 🔍 yes		
VAT declaration automatic transaction Debit Account	212389	» ?	
VAT declaration automatic transaction Credit Account	113201	» ?	

- 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

Close Copy	/ New S	Save Delete Refresh St	atus: View REPORT						
Code KN	1D2024 OI	bject Employee	XML 2024KMD_INF1	✓ □ Clo	sed				
Description VA	T report			Co	mment				
Last changed by:	changed by KELLYLY 12 06 2024 12:14:47								
NO Number	Туре	Description	Text	Class	Vat code	Section	Extra	Automatic transaction	
1.1	Text	~	<strong> KÄIBEDEKLARATSIOOI</strong>	~	×		× ×		
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 ✓		

### 4.2. Usage

Time: start 01.06.2024	end 30.06.2024	Object	Unit/round 0,01 V	Configure 🎤 🕙 🚮
Report ARU	Number Space (nothing) V		REPORT Print Send to e-MT	A Saatmise ajalugu Make transaction
•				

Once the VAT return has been calculated and checked, the month-end transaction can be made

	Make transaction	
directly from the declaration. By clicking the		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).

https://login.directo.ee/ocra //fin_a	ru_kaibedeklar	atsioon.asp?uus=1&l	asexp=&aeg1=1.04.2024&ae	g2=30.04.2024&objekt=	8tapsus=0%2C018tk_aru=KMI	D2024&tyhik=0	)&xsl_row1=&ka	inne=&clr1=	:1&clrf=4fHKdBnb3-	VkWWOzBkRc2h	npOj4h92	€ A <sup>N</sup>	
Time: start         01.04.2024         end           Report         KMD2024         Number Space	30.04.2024 (nothing) 🗸	Object	Unit/round C REPORT	901 ▼ Print EXPORT	2024KMD_INF1 Make t	Configure transaction	2	<b>a</b>					
Transaction:100027	D DEMOBAAS	Finance - Transaction FI	N_100027 - Work - Microsoft Edge			1						-	o x
KÄIBEDEKLARATSIOON	🖒 https:/	/login.directo.ee/ocr	/transaction_d	ocument.html?id=FIN_1	00027								⊕. A®
	🕒 New	🗕 🗇 Save  🛍	Copy - 🛞 Discard	前 Delete 🛛 Mail	🝷 🖨 Print 🍷 🖉 Atta	chments F	Periodize Ci	eate rever	se transaction				- m
tavaline müük 22%	Create m	inus transaction										≠ ∕>	L® -
Euennaksud 22% 0% müük erikorra alusel 22% müük erikorra alusel kauba ühendusesisene soetamine	Fina	nce - Tra	insaction Fl	N: 100027	Saved				Last changed	by <b>KELLYL</b>	<b>Y</b> (18.06.2024	at 10:33	:29) <b>'9</b>
teenuse ühendusesisene soetamine	Type	1	lumber		Date		F	eference					j,
kauba või teenuse omatarve 22%	FIN			100027	20.05.2024		1	/AT 2024	/4				
1 22% määraga maksustatavad toiming	Descrip	tion						Debit					
tavaline müük 20% Ettemaksud 20%	KMD 2	024/4								146	0		
1.1 20% määraga maksustatavad toimin tavaline müük 9% ettemaksud 9% kauba või teenuse omatarve 9%	Credit		D 1460	<b>ifference</b> 0									
2 9% määraga maksustatavad toimingu tavaline müük 5%		Bulk Insert	Paste Recipe Split fre	om Resources						×	23 <b>X</b>		- 
ettemaksud 5%	No.	🗆 🥕 Accou	۶ Object タ P	roject 🦻 Descr	iption	≁ Debit	≁ Credit	≁ VA'	۶ Date	≁ Custor	≁ Supplie	er 🔑 R	esou
kauba või teenuse omatarve 5%		> : Q	> Search Q > S	e Q > Searc	h	> Searc	> Search	> Q	> Search 🗰	> s Q	> Sec C	$\lambda > s$	c
		1 212389		Declared	VAT debt	1460.00							
		2 112201		Tax prop	when account EMTA		1460.00					-	
		2 115201		lax prepa	ayment account EMIA		1400.00					_	-11
		3											

## 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

FINANCE SETTINGS	
VAT group representative reg. no	8

- 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	Close	d			
Descriptio	n VAT report				Com	nent			
Last change	ed by:KELLY-LY	12.06.2024 12	::14:47						
NO Numbe	ar Tun	20	Description	Toxt	Class	Vat codo	Section	Extra	Automatic transaction
1 1	Te	ext 🗸	Description	<strong> KÄIBEDEKLARATSIOON</strong>		Val code	v		Automatic transaction
2.2	Te	avt V					· · · · · · · · · · · · · · · · · · ·		
3 10	Ch	hange 🗸	411001-499999	<fm> tavaline müük 22%</fm>	3(Debit) 🗙	1 (22% määraga maksustatavad toimi 🗙	· · · · · · · · · · · · · · · · · · ·		]
4 12	Ch	hange 🗸	212101+212102	<em> Ettemaksud 22%</em>	3(Debit) ¥	1 (22% määraga maksustatavad toimi 🗙			
5 15	Ch	hange 🗸	411001-499999	<em> 22% müük erikorra alusel<td>3(Debit) V</td><td>16 (Erikord 22% kasumi maksustamin ¥</td><td>· · · · · · · · · · · · · · · · · · ·</td><td>Av</td><td></td></em>	3(Debit) V	16 (Erikord 22% kasumi maksustamin ¥	· · · · · · · · · · · · · · · · · · ·	Av	
6 20	Ch	hange 🗸	111101-199999+212291-212	<em> kauba übendusesisene soetam</em>	4(Credit)	26 (Intra-Community acquisition of go >			
7 25	Ch	hange V	111101:199999+212291:212	<em>- Rauba anenadocidente sociari</em>	4(Credit) ¥	27 (Teise liikmesriigi maksukohustusia V			]
8 30	Ch	hange V	411001-499999	<em> kauba või teenuse omatarve 2</em>	3(Dehit) V	6 (22% määraga maksustatav kauba )			
9 35	Ch	hange 🗸	111101-199999+212291-212	<em> erikorra alusel maksustatava ki</em>	4(Credit) V	21 (KMS 8-s 41' sätestatud erikorra a V	· · · · · · · · · · · · · · · · · · ·	BV	
10 50	for	rmula 🗸	10+12+15+20+25+30+35	<strong>1 22% määraga maksus</strong>	4(Credit) ¥		(1) Acts and transactions subject to tay at a rate of 22% (lin		
11 60	Ch	hange V	411001-499999	<em> tavaline müük 20%</em>	3(Debit)	34 (20% määraga maksustatavad toin ¥			1
12 70	Ch	hange V	212101+212102	<em> attaine induk 20% (EM&gt;</em>	3(Debit)	34 (20% määraga makeustatavad toin ¥			
13 100	for	rmula V	60+70	<strong>1.1 20% määraga make</strong>	4(Credit) ¥	54 (2010 maaraga maxsustatavad tom V	(1 1) Acts and transactions subject to tax at a rate of 20% (1		]
14 210	Ch		411001-400000	<em> tavalino müük 9%</em>	3(Dobit) M	2 /0% määraga makeustatavad toimin M			
16 212	Ch	hange V	212101+212102	<em> attomakeud 9%</em>	3(Debit) V	2 (9% määraga maksustatavad toimin V	· · · · · · · · · · · · · · · · · · ·		]
16 220	Ch	hange V	411001-400000	<em> kauba või taanuda omatanud 96</em>	3(Debit) V	Z (0% määraga maksustatav kauba vi tet			
17 200	for	range V	210+212+220	CIMP Kauba voi teenuse omatarve 5.	J(Crodit) ♥		(2) Acts and transactions subject to tax at a rate of 9% (line w	Ť	]
19 210	IUI		411001-400000	<ems ems<="" ev="" müük="" tavallas="" td="" «=""><td>4(Credit) ♥</td><td>2 /59/ määrasa makaustatauset taimia ta</td><td>(2) Acts and transactions subject to tax at a rate of 5 % (inte V</td><td>L V</td><td></td></ems>	4(Credit) ♥	2 /59/ määrasa makaustatauset taimia ta	(2) Acts and transactions subject to tax at a rate of 5 % (inte V	L V	
10 310	Ch	hange V	411001.433333	<em> attemption EV </em>	3(Debit) V	3 (5% maaraga makeustatavad toimin V	×	L V	]
19 311		nange 🗸	2121017212102	<ew> etternaksud 5%</ew>	3(Debit) V	5 (5% maaraga maksustatavad toimin ♥	×	l ·	
20 312	- Ch	nange 🗸	411001.499999	<em> kauba voi teenuse omatarve 5:</em>	3(Debit) V	o (5% maaraga maksustatav kauba vi 🗸			
21 330	101	rmuia 🗸	310+311+312	<strong>2.1. 5% maaraga makst</strong>	S(Debit) ▼	×	(2.1) Acts and transactions subject to tax at a rate of 5% (in V	· ·	
22 410		nange 🗸	411001:499999	<em> Unendusesisene kauba muuk&lt;</em>	3(Debit) V	10 (Kauba uhendusesisene kaive (0% ✓	×		1
23 420	Ch	nange 🗸	411001:499999	<em> Uhendusesisene teenuste muu</em>	3(Debit) V	11 (Teenuste uhendusesisene kaive (I V	×	<u> </u>	
24 430	Cn	nange 🗸	411001:499999	<em> Eksport</em>	3(Debit) V	12 (Eksport (0% km))			
25 500	tor	rmula 🗸	410+420+430	<strong>3 0% maaraga maksust</strong>	4(Credit) V	~	(3) Acts and transactions subject to tax at a rate of 0%, incl V	· ·	
26 600	tor	rmula 🗸	410+420	<strong>3.1 1) kauba uhenduse</strong>	4(Credit) ✓	~	(3.1) Intra-Community supply of goods and services provide	· ·	1
27 700	tor	rmula 🗸	410	<strong>3.1.1 kauba uhe</strong>	4(Credit) ✓	×	(3.1.1) Intra-Community supply of goods (line 3.1.1 pf VAT I V	<u> </u>	
28 800	tor	rmula 🗸	430	<strong>3.2 2) kauba eksport, s</strong>	4(Credit) ✓	×	(3.2) Exportation of goods, incl. (line 3.2 of VAT return)	· ·	
29 900	Ch	hange 🗸	411001:499999	<strong>3.2.1 kaibemaks</strong>	3(Debit) V	13 (Kaibemaksutagastusega müük rei 🗸	(3.2.1) Sale to passengers with return of value added tax (II 🗸	· ·	
30 950	tor	rmula 🗸	50^{0.22}		<b></b>	~	×	· ·	]
31 980	tor	rmula 🗸	100*{0.2}		<b></b>	×	×	<b>~</b>	
32 990	for	rmula 🗸	300*{0.09}		<b></b>	~	×	<u> </u>	
33 991	tor	rmula 🗸	330*{0.05}		~	~	×	· ·	
34 1000	for	rmula 🗸	950+980+990+991	<strong>4 Käibemaks kokku (22</strong>	4(Credit) V	×	×	· ·	
35 1100	Ch	hange 🗸	212353	<strong>4.1 Impordilt tasumisele F</strong>	4(Credit) ✓	×	×	<b>~</b>	
36 1110	Ch	hange 🗸	212351	<em> Tasutud käibemaks (kohalik)<td>4(Credit) ✓</td><td>~</td><td>×</td><td>BV</td><td></td></em>	4(Credit) ✓	~	×	BV	
37 1140	Ch	hange 🗸	212368	<em> Pöördkäibemaks</em>	4(Credit) ✓	~	×	· ·	
38 1200	Ch	hange 🗸	212351:212368	<strong>5 Kokku sisendkäibema</strong>	4(Credit) ✓	~	(5) Total amount of input VAT subject to deduction pursuant V	· ·	
39 1300	Ch	hange 🗸	212353	<strong>5.1 1) impordilt tasutuc</strong>	4(Credit) ✓	~	(5.1) VAT paid or payable on import (line 5.1 of VAT return) V	<b>~</b>	
40 1400	Ch	hange 🗸	212354+212357+212358	<strong>5.2 2) põhivara soetam</strong>	4(Credit) ✓	~	(5.2) VAT paid or payable on acquisition of fixed assets (line V	BV	
41 1450	Ch	hange 🗸	212355+212357	<strong>5.3 3) ettevõtluses (10)</strong>	4(Credit) ✓	~	(5.3) VAT paid or payable on acquisition of a car used for bi	ВЧ	
42 1451	Ch	hange 🗸	931101	<strong> ettevõtluses (10</strong>	4(Credit) V	×	(5.3) Number of cars used for business purposes (100%). ( V	· ·	
43 1455	Ch	hange 🗸	212356+212358	<strong>5.4 4) osaliselt ettevõtl</strong>	4(Credit) V	~	(5.4) VAT paid or payable on acquisition of a car used partit V	BV	
44 1456	Ch	hange 🗸	931102	<strong> osaliselt ettevõt</strong>	4(Credit) ✓	×	(5.4) Number of cars used partially for business purposes. IV	~	
45 1500	for	rmula 🗸	20+25	<strong>6 Kauba ühendusesiser</strong>	4(Credit) ✓	×	(6) Intra-Community acquisitions of goods and services rec 🗸	<b>~</b>	
46 1600	for	rmula 🗸	20	<strong>6.1 kauba ühendusesi:</strong>	4(Credit) ✓	~	(6.1) Intra-Community acquisitions of goods (line 6.1 of VA1 V	~	
47 1700	for	rmula 🗸	35	<strong>7 Muu kauba soetamine</strong>	4(Credit) V	×	(7) Acquisition of other goods and services subject to VAT ir	~	
48 1800	for	rmula 🗸	35	<strong>7.1 erikorra alusel mak</strong>	4(Credit) V	~	(7.1) Acquisition of immovables and metal waste taxable by 🗸	~	
49 1900	Ch	hange 🗸 🗸	411001:499999	<strong>8 Maksuvaba käive<td>3(Debit) 🗸</td><td>5 (Maksuvaba käive (müük)) 🗸</td><td>(8) Supply exempt from tax (line 8 of VAT return)</td><td>~</td><td></td></strong>	3(Debit) 🗸	5 (Maksuvaba käive (müük)) 🗸	(8) Supply exempt from tax (line 8 of VAT return)	~	
50 2000	Ch	hange 🗸	411001:499999	<strong>9 Erikorra alusel maksu:</strong>	3(Debit) 🗸	18 (Erikord 0% kinnisasja, metallijäätn 🗸	(9) Supply of goods taxable by special arrangements for im 🗸	Av	
51 2100	Ch	hange 🗸	<strong>10 Täpsustus</strong>	<strong>10 Täpsustused +<td>~</td><td>×</td><td>(10) Adjustments (+) (line 10 of VAT return)</td><td>~</td><td></td></strong>	~	×	(10) Adjustments (+) (line 10 of VAT return)	~	
52 2200	Ch	hange 🗸	<strong>11 Täpsustus</strong>	<strong>11 Täpsustused -<td>~</td><td>~</td><td>(11) Adjustments (-) (line 11 of VAT return)</td><td>~</td><td></td></strong>	~	~	(11) Adjustments (-) (line 11 of VAT return)	~	
53 2300	for	rmula 🗸	1000-1200	<strong><font color="#ff0818">Tasu</font></strong>	4(Credit) ∨	~	×	~	
								1	1

## 7. Instructions for VAT transactions

### 7.1. Accounts

Directo standard base account plan accounts:

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

### 7.2. Monthly transactions

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

Balanc	e report					
ARU						
Time start	01.04.2024 Compare	Currency	Report ARU	Configure 🎤	🛯 🗐 (DataField)	~
end	30.04.2024 Period	Object	Level	Project	(DataField)	✓
Unit/round		Split 🗸			(DataField)	~
	Social accounts S data S tatal S shap					Print Mail REPORT
[	(split) V Objects w/ name	levels transpose				
Käibeva	ra					
Raha ja pan	gakontod	01.04.202	4 change	30.04.2024		
111201	Bank Account	6 881.3	4 -1 100.00	5 781.34		
111401	Short-Term Investments in Highly Liquid I	Funds 0.0	0 100.00	100.00		
Total Raha ja	a pangakontod	6 881.3	4 -1 000.00	5 881.34		
Nõuded ia e	ttemaksed LA	01.04.202	4 change	30.04.2024		
113101	Accounts Receivable	0.0	34 603.64	34 603.64		
113201	Prepaid Taxes	2 920.0	0.00	2 920.00		
Total Nõude	d ja ettemaksed LA	2 920.0	34 603.64	37 523.64		
Varud		01.04.202	4 change	30.04.2024		
114501	Inventory Prepayments	0.0	0 1 000.00	1 000.00		
Total Varud		0.0	0 1 000.00	1 000.00		
Käibeva	rakokku	9 801.3	4 34 603.64	44 404.98		
Põhivara	a					
Materiaalne	põhivara	01.04.202	4 change	30.04.2024		
125399	Other machinery and equipment - Accum Depreciation	ulated -1 333.3	3 0.00	-1 333.33		
125492	Other Tangible Assets	80 000.0	0.00	80 000.00		
Iotal Materia	aalne ponivara	78 000.0	0.00	/8 666.67		
Põhivara	akokku	78 666.6	7 0.00	78 666.67		
VARAD KOK	(KU	88 468.0	1 34 603.64	123 071.65		
KOHUSTUS	ED JA OMAKAPITAL					
Kohustused	i o o d k o b u o tu o o d					
Võlad ja ette	emaksed	01 04 202	1 change	30 04 2024		
212101	Customers Prepayments	1 000 0	0.00	1 000 00		
212211	Accounts Payable	97 600.0	26 507.27	124 107.27		
212351	VAT from Purchased Goods and Services	s 20% -17 786.7	2 -4 780.00	-22 566.72		
212371	VAT from Sales 20%	1 628.0	3 6 240.00	7 868.03		
Total Võlad j	a ettemaksed	82 441.3	1 27 967.27	110 408.58		
Lühiajal	isedkohustusedkokku	82 441.3	1 27 967.27	110 408.58		
Pika-aja	l i sed ko h u stu sed					
Kokku kohu	stused	82 441.3	1 27 967.27	110 408.58		
Omakapi	ital					
Aruandeaas	ta kasum (kahjum)	6 026.7	0 6 6 3 6.37	12 663.07		
Omakapi	italkokku	6 026.7	0 6 6 3 6 . 3 7	12 663.07		
KOHUSTUS	ED JA OMAKAPITAL KOKKU	88 468.0	1 34 603.64	123 071.65		

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 🗸 Configure 🎤 🖄	
Report KMD2024 Number Space (nothing) V REPORT Print EXPORT 2024KMD_INF1 Make transaction	
Transaction:100027	
KÄIBEDEKLARATSIOON	
tavaline müük 22%	28 363.64
Ettemaksud 22%	0.00
Q\$ müük erikorra alusel	0.00
Z% muuk enkorra alusei 	0.00
teeruse ühendusesisene soetamine	0.00
kauba või teenuse omatarve 22%	0.00
erikorra alusel maksustatava kinnisasja, metallijäätmete, väärismetalli ja metallitoodete soetamine (KMS § 41')	0.00
1 22% määraga maksustatavad toimingud ja tehingud	28 363.64
tavaline müük 20%	0.00
	0.00
- tavaline müük 9%	0.00
ettemaksud 9%	0.00
kauba või teenuse omatarve 9%	0.00
2 9% määraga maksustatavad toimingud ja tehingud	0.00
tavaline müük 3%	0.00
ettemaksud 3%	0.00
21 5% maiora vui teenua ve tova	0.00
Ühendusesisene kauba müük	0.00
Ühendusesisene teenuste müük	0.00
Eksport	0.00
3 0% määraga maksustatavad toimingud ja tehingud, sh	0.00
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 Z) Aduba tesport, sii 321 kälibemaastustanastustena miilik reisijale	0.00
4 Kaibemaks kokku (22% lahtrist 1 + 20% lahtrist 2 + 5% lahtrist 2.1)	6 240.00
4.1 Impordiit tasumisele kuuluv käibemaks	0.00
Tasutud käibemaks (kohalik)	4 780.00
Poördkälbemaks	0.00
5 Kokku sisendkaibemaksu summa, mis on seadusega lubatud maha arvata, sh	4 780.00
5.1.1) importani tasutua voi tasumisete suutuu valuelmaks 5.2.2) nohuvat sotemisett asututu valuelmaks	0.00
5.3) ettevõtluses (10%) kasutatava sõiduauto soetamiselt ja sellise sõiduauto tarbeks kaupade soetamiselt ja teenuste saamiselt tasutud või tasumisele kuuluv käibemaks	0.00
ettevõtluses (100%) kasutatavate sõiduautode arv	0.00
5.4 4) osaliselt ettevõtluses kasutatava sõiduauto soetamiselt ja sellise sõiduauto tarbeks kaupade soetamiselt ja teenuste saamiselt tasutud või tasumisele kuuluv käibemaks	0.00
osaliselt ettevõtluses kasutatavate sõiduautode arv	0.00
6 Kauba ühendusesisene soetamine ja teise liikmesriigi maksukohustuslaselt saadud teenused kokku, sh 61 keine ihendusesisene soetamine	0.00
o. i Aduda unenudusetsene soetaninne 7 Muur kanha sontaminne ja taoninse easamine mida makeustatakse käihemakeuna sh	0.00
7.1 erikorra alusel maksustatava kinnisasja, metallijäätmete, väärismetalli ja metalltoodete soetamine (KMS § 41 )	0.00
8 Maksuvaba käive	0.00
9 Erikorra alusel maksustatava kinnisasja, metallijäätmete, väärismetalli ja metalltoodete käive (KMS § 41') ning teises liikmesriigis paigaldatava või kokkupandava kauba maksustatav väärtus	0.00
10 Tapsustused +	0.00
11 apsustused - Tamminist under with an analysis of the second state of the second sta	0.00
rasumseie kuuluv voi enaiminaksuu (-) kaluemaks (lähter 4 + lähter 3 + lähter 3 + lähter 10 - lähter 11)	1 460.00
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 V		Configure	2 🗐 🔒
Report KMD2024	Number Space (nothing) V		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	х	
212389	VAT declared to Tax Department		х

Read the instructions for setting up the "Make transaction" button https://wiki.directo.ee/et/kaibemaks#kaeibedeklaratsiooni\_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:

Balanc	e report:									
ARU										
Time start	01.05.2024	Compare	Currency	Rep	ort ARU	Configure	🎤 🗐 🔒	(DataField)	~	
end	31.05.2024	Period	Object	Lev	vel 🗸	Project	Ŧ	(DataField)	~	
Unit/round	0.01 ×	Language English	Split	~			_	(DataField)	~	
			2						Print Mail	REPORT
	accounts		change U zero							THEF OT T
	(split)	✓ U objects w/ n	iame 🗆 levels 🗆	transpose						
VARAD										
Käibeva	ara									
Raha ja pan	ngakontod			01.05.2024	change	31.05.202	4			
111101	Cash Bank Acco	unt		5 791 24	-100.00	-100.0	0			
111201	Monoy Thr	rough (Daid but Not Arr	ivod)	0.00	-110.00	100.0	14 10			
111202	Short-Term	Investments in Highly	Liquid Funds	100.00	0.00	100.0	0			
Total Raha i	ia pangakontod		Elquid Fundo	5 881.34	-110.00	5 771.3	4			
Nõuded ja e	ettemaksed LA			01.05.2024	change	31.05.202	4			
113101	Accounts F	Receivable		34 603.64	12 200.00	46 803.6	4			
113201	Prepaid Ta	ixes		2 920.00	-1 460.00	1 460.0	0			
Total Nõude	ed ja ettemakse	d LA		37 523.64	10 740.00	48 263.6	4			
Varud				01 05 2024	change	31 05 202	4			
114501	Inventory F	Prepayments		1 000.00	0.00	1 000.0	0			
Total Varud	l í			1 000.00	0.00	1 000.0	0			
Käibeva	rakokku			44 404 99	10 630 00	55 034 0	0			
Raibeva	агакокки			44 404.98	10 630.00	55 034.9	8			
Ponivar	a			01 05 2024	ohanga	31 05 202	4			
125300	Other mac	hinery and equinment	- Accumulated	-1 333 33		-1 333 3	. <b>4</b> 3			
120000	Depreciatio	on	- Accumulated	-1 000.00	0.00	-1 000.0				
125492	Other Tang	gible Assets		80 000.00	0.00	80 000.0	0			
Total Materi	iaalne põhivara			78 666.67	0.00	78 666.6	7			
Põhivar	akokku			78 666 67	0.00	78 666 6	7			
VARADIKO	KKII			123 071 65	10 630 00	133 701 6	5			
KOULETLE		DITAL		120 01 1.00	10 000.00		•			
Kohustused	d JA OMARA									
Lühiaja	lisedkohu	stused								
Võlad ja ett	emaksed			01.05.2024	change	31.05.202	4			
212101	Customers	Prepayments		1 000.00	0.00	1 000.0	0			
212211	Accounts F	Payahle		124 107 27	122.00	124 229 2	7			
212351	VAT from F	Purchased Goods and	Services 20%	-22 566.72	-22.00	-22 588.7	2			
212371	VAT from S	Sales 20%		7 868.03	2 200.00	10 068.0	3			
212389	VAI declar	red to Tax Department		0.00	-1 460.00	-1 460.0				
iotal volad	ja ettemäksed			110 408.58	840.00	111 248.5	0			
Lühiaja	lisedkohu	stusedkokku		110 408.58	840.00	111 248.5	8			
Pika-aja	a lised ko h u	stused								
Kokku kohu	ustused			110 408.58	840.00	111 248.5	8			
Omakap	ital									
Aruandeaad	eta kacum (kahi	(mm)		12 663 07	0 700 00	22 453 0	7			

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 <u>account Credit 212381 "VAT Paid to the Tax Office"</u>.
- 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 <u>account Debit 113211 "Declared VAT Prepayments"</u>.

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							â	
ARU									
Time start 0	1.01.2024 Compare	Currency	Report ARU	Configure 🎤	🛯 🔁 🚺 (DataField)	~			
end 3	1.12.2024 Period	Object	Level	Project	(DataField)	~			
Unit/round 0	.01 V Language English V	Split	•		(DataField)	~			
	accounts Mater Materia Materia					Print Mail REPORT			
		je – zero – uribalariced							
(	split) V Objects w/ name	J levels U transpose							
VARAD									
Käibevar	a				DEMOBAAS Middle Transaction 1	00001 - Work - Microsoft Edge			
Raha ja panga	ikontod	01.01.202	24 change	31.12.2024		· · · · · · · · · · · · · · · · · · ·	100001		
111101	Cash Reak Assount	0.0	-100.00	-100.00	Inttps://iogin.directo.ee/o	c ee/middle_transaction.htmlrid=	100001		
111201	Money Through (Paid but Not Arrived)	9 001.3	0 -1210.00 0 100.00	0 091.04	New - A Save	🖌 Confirm 🖪 Copy 👻 🛞 Discard	🕅 Delete 🛛 Mail - 🔒	Print • 🥢 Attachmen	its
111401	Short-Term Investments in Highly Liquid F	Funds 0.0	100.00	100.00	Griffen i Bare			or readiment	
Total Raha ja	pangakontod	9 801.3	-1 110.00	8 691.34		agatian 100001 📻			
	-				windule Trans	Saction 100001 Save	u		
Nõuded ja ette	emaksed LA	01.01.202	24 change	31.12.2024					
113101	Accounts Receivable	0.0	00 119 345.65	119 345.65	Number	Date		Object	
Total Nouded	ja ettemaksed LA	0.0	119 345.65	119 345.65	- Tumber	100001 21 12 2024	÷	object	
Varud		01 01 203	d change	31 12 2024	· · · · · · · · · · · · · · · · · · ·	100001 51.12.2024			
114501	Inventory Prenavments	01.01.202	1 000 00	1 000 00	Comment				Company
Total Varud	intentory repayments	0.0	1 000.00	1 000.00	connent				company
Käibevar	akokku	9 801.3	119 235.65	129 036.99	DEBIT	Credit		Balance	
Põhivara					<b>BEDIT</b>	22700 72	22700 72	Bulunce	
Materiaalne p	õhivara	01.01.202	24 change	31.12.2024		22700.72	22100.12		
125399	Other machinery and equipment - Accum	ulated 0.0	-1 333.33	-1 333.33					
125402	Other Tangible Assets	0.0	00 000 00	80.000.00	V DOCUMENT FILL	MENT			
Total Materiaa	Ine põhivara	0.0	78 666.67	78 666.67					
Põhivara	kokku	0.0	78 666.67	78 666.67		<b>—</b> • • •		- • ·	
VARAD KOKK	:U	9 801.3	197 902.32	207 703.66	Dy object	by project		Customer	
KOHUSTUSE	D JA OMAKAPITAL				De sta a servicit alsos	A			
Kohustused					Paste account class	Account	0		
Luhiajali	sedkohustused	04.04.000		24.40.0004		•	Q	Select filters Fill do	cument
212101	Customore Propaymente	1.000.0	change	1 000 00					
212101	Accounts Payable	0.0	124 229 27	124 229 27	Bulk Insert.				
212351	VAT from Purchased Goods and Services	20% -186.7	-22 402.00	-22 588.72					
212371	VAT from Sales 20%	1 628.0	21 160.69	22 788.72	No. 🗌 🗡 Acco	unt 🦻 Description 🤌 Debit	🤌 Credit 🤌 Object	Project P C	ustomer 🤸
Total Võlad ja	ettemaksed	2 441.3	122 987.96	125 429.27	2 502	() Search () Search	) Search ) Se C	2 C O co2 C	
					, Jea	Search Search	· Search · Search		care < /
Lühiajali	sedkohustusedkokku	2 441.3	122 987.96	125 429.27	···· 1 212351	VAT from Purchas	22588.72 The accord	unts are zeroed out	
Pika-ajal	ised koh ustused				2 212271	VAT from Sales 20 22799 7	,		
Kokku kohust	used	2 441.3	122 987.96	125 429.27	- 212371	VALITOIN Sales 20 22700.77			
Omakapit	al (kakium)	7 000 0	7404400	00.074.00	···· 3 212381	Payment of VAT	200.00	Remaining balance	as of
Omakanit	alkokku	7 360.0	13 74 914.36 13 74 94 26	82 274.39	E ••• 4		3	20 of the following	January
KOULIETIEE		7 300.0	107 002 32	207 703 66	4			20 of the following	year

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

Balanc	e report											
ARU												
Time start	01.01.2025	Compare	Currency	Report	t ARU	Configure	2 🗐	a.	(DataField)		×	
end	31 01 2025	Period	Object	Leve		Project		Ē	(DataField)		~	_
Unit/round	0.01		Split		•			Ċ	(DataField)		~	_
onnorounu				•						Drint	Moil	DEDODT
	accounts	date date date date total date cha	ange U zero U unbala	nced						Phill	Iviali	REPORT
	(split)	objects w/ name	levels transpose									
VARAD												
Käibeva	ra			0005		24 04 0005						
Kana ja pan	gakontod		01.0	1.2025	cnange	31.01.2025						
111201	Bank Acco	ount	- 8	501.3 <i>1</i>	0.00	-100.00						
111282	Money Th	rough (Paid but Not Arrived)	0	100.00	0.00	100.00						
111401	Short-Tern	m Investments in Highly Liqui	d Funds	100.00	0.00	100.00						
Total Raha ja	a pangakontoo	d	8	591.34	0.00	8 691.34						
Nõuded ia e	ttemaksed I A		01.0	2025	change	31 01 2025						
113101	Accounts	Receivable	119	345 65	0.00	119 345 65						
Total Nõude	d ja ettemakse	ed LA	119	345.65	0.00	119 345.65						
Varud			01.0	.2025	change	31.01.2025						
114501	Inventory	Prepayments	1	00.00	0.00	1 000.00						
Total Varud			1	00.00	0.00	1 000.00	1					
Käibeva	rakokku		129	36.99	0.00	129 036.99						
Pohivara	a		04.0	0005	ah an ma	24 04 0005						
125300	Other mac	chinery and equipment Accu	umulated 1	1.2020	change 0.00	31.01.2023						
125355	Depreciati	ion		00.00	0.00	-1 000.00						
120492 Total Materia	Other Tanj	Igible Assets	80	00.00	0.00	79 666 67						
	aame pomvara	a	75	100.07	0.00	10 000.07						
Põhivara	akokku		78	66.67	0.00	78 666.67						
VARAD KOK	KKU		207	703.66	0.00	207 703.66						
KOHUSTUS Kohustused	ED JA OMAKA I	APITAL										
Lühiajal	isedkohu	ıstused										
Võlad ja ette	emaksed		01.0	1.2025	change	31.01.2025						
212101	Customers	s Prepayments	1	00.00	0.00	1 000.00						
212211	Accounts	Payable	124	229.27	0.00	124 229.27	<b>n</b>					
Z I Z 36 I	VAI Paid I	to the Tax Office	125	200.00	0.00	125 429 27						
	ja etternakseu		125	+23.21	0.00	125 425.21						
Lühiajal	i sed koh u	ı stu sed kokku	125	129.27	0.00	125 429.27						
Pika-aja	lisedkohu	ustused										
Kokku kohu	stused		125	129.27	0.00	125 429.27						
Omakapi	ital											
Aruandeaas	ta kasum (kah	njum)	82	274.39	0.00	82 274.39						
Omakapi	italkokku		82	274.39	0.00	82 274.39						
KOHUSTUS	ED JA OMAKA	APITAL KOKKU	207	03.66	0.00	207 703.66						

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.

Financ	e - Tra	Insactio	า 🔼	ew																	
Туре	Number		Dat	te	Reference				Description												
FIN	FIN	Q	20.	01.2025				K	MD	2024/12	pay	/mer	nt								
Debit																					
	200.00																				
Credit		Difference																			
	200.00	0.00																			
	Bulk Insert	Paste Recipe	Split fr	rom Resou	urces																
No.	Accou	> Object	۶P	Project	۶D	escription	1	Debit	ŗ	Credit	ŗ	VA <sup>.</sup>	Ļ	Da	ite	J,C	Custo	r ,c	S		
	> : Q	> Searcl Q		Se Q	> s	earch	>	Searc	>	Search	>	Q	>	Search		>	<u>s</u> Q	>	S		
II ••• 1	111201				Bank	Account - KMD 2024/12	p			200.00											
II ••• 2	212381				VAT	aid to the Tax Office - KN	1	200.00													
			-		_		_		_		_							_			

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