

Sisukord

VAT ON PURCHASE INVOICES

3

Related settings

3

VAT check on purchase invoice rows

4

Purchase invoice VAT has a different date

5

Purchase invoices in part B of VAT return INF1

6

Common errors

7

VAT ON PURCHASE INVOICES

Purchase invoice VAT (input VAT) is calculated on the purchase invoice rows according to the VAT code and, on confirmation, posted to the account taken from the VAT code or from the system settings. The purchase invoice reaches the VAT declaration (KMD) and part B of VAT return INF1 (KMD INF B) through the financial transaction.

This page covers the basics of checking purchase invoice VAT, recording it in a separate period and reporting it in part B of VAT return INF1. Details on setting up and declaring VAT can be found on the page [VAT and VAT declaration](#).

Related settings

VAT codes and accounts

- **VAT codes** – determine the VAT rate and posting of the purchase invoice row and the row of the VAT declaration the transaction goes to. Set up in: Settings → Finance settings → VAT codes.
- **Purchase VAT** – input VAT account used when the corresponding account cannot be found in the **PURCHASE VAT ACCOUNT** field of the VAT code. Set up in: Settings → System settings → Purchase settings.
- **VAT sum splitted in purchases** – determines whether and based on what criteria (object+project, rows, object) the VAT amount is distributed on the purchase invoice transaction. Set up in: Settings → System settings → Finance settings.
- **Purchase VAT object** – object used on the VAT row when VAT distribution is based on object+project or project and the VAT code has no object. Set up in: Settings → System settings → Finance settings.
- **Reverse charge** – a separate VAT code is created for purchases subject to reverse charge. It does not increase the amount of the invoice to be paid, but adds VAT rows to the purchase invoice transaction.

See also: [VAT related system settings](#).

Supplier card

For VAT and part B of VAT return INF1 to be compiled correctly, the following fields must be filled in correctly on the supplier card (see [Customer and supplier settings](#)):

- **VAT zone** – determines the supplier's VAT zone and, through it, the automatic selection of the VAT code.
- **Country** – part B only includes invoices of suppliers whose country is EE or empty.
- **Type** – part B includes invoices of suppliers with the type „Company“ or „State institution“. Invoices of suppliers with the type „Private“ are not included in part B.
- **Reg no** – the supplier's registration number, which is required for submitting VAT return INF1.

VAT check on purchase invoice rows

The system can check on each purchase invoice row whether the entered VAT amount matches the amount calculated according to the VAT code. The check helps to find input and e-invoice import errors before the invoice is confirmed.

The level of the check is determined by the setting **Settings** → **System settings** → **Purchase settings** → **Check VAT amount on purchase invoice lines for compliance with VAT code**.

- **No** – no check.
- **Yes** – an error message is shown on saving, but the invoice can be confirmed.
- **prohibits confirming** – an error message is shown on saving, and the invoice cannot be confirmed until it is corrected.

For a VAT code with partial deduction, the **Orig. VAT** field is checked.

Example. VAT code 24% and the VAT field value differs from the calculated value.

The setting is **Yes**, i.e. the message is shown on every save, but the invoice can be confirmed:

The screenshot shows the 'Purchase invoice 102268' form. A red box highlights a warning message: 'Check the VAT on row 1'. The form includes fields for Supplier (10951802), Supplier name (Directo OÜ), and Suppliers invoice. Below these are sections for GENERAL INFO, PROCEEDING, DATAFIELDS, and TOTALS. The TOTALS section contains a table with columns: No., Account, Object, Description, Total, VAT code, VAT code, VAT, and Orig. VAT. Row 1 shows a VAT code of 24 and a VAT value of 220.

No.	Account	Object	Description	Total	VAT code	VAT code	VAT	Orig. VAT
1	511101		Põhitegevuse eesmärgil ostetud kaupade ku	1000	35	24	220	

Example. VAT code 24%, partial deduction of input VAT and the VAT field value differs from the calculated value.

The setting is **prohibits confirming**, i.e. the message is shown on every save and the invoice cannot be confirmed until it is corrected.

The screenshot shows the 'Purchase invoice 102268' form. A red box highlights a message: 'Confirming failed' with the subtext 'Check the VAT on row 1'. The form structure is identical to the previous example, but the VAT code in the table is 31 and the VAT value is 120. The 'Orig. VAT' field is highlighted with a red box.

No.	Account	Object	Description	Total	VAT code	VAT code > Vat%	VAT	Orig. VAT
1	511101		Põhitegevuse eesmärgil ostetud kaupade ku	1120	31	24	120	220

Purchase invoice VAT has a different date

The setting Settings → System settings → Purchase settings → **Purchase invoice VAT has a different date** enables VAT to be calculated on the purchase invoice in a different time period than the purchase invoice expense.

- **No** (default) - VAT is recorded on the date of the purchase invoice transaction (Op. date).
- **Yes** - the **VAT Date** field is available in the **GENERAL INFO** section of the purchase invoice, and VAT is recorded according to it.

When to use

The expense belongs to the period in which the goods or services were received, but input VAT may only be deducted in the period in which the supplier's invoice is available. The input VAT of an invoice received later is declared in the VAT declaration (KMD) and VAT return INF1 (KMD INF) of the month in which the invoice was received. Under the cash accounting scheme, the month of payment is decisive.

Setup

- Set the setting to **Yes**.
- On the VAT code card, enter the VAT clearing account in the **Corr. account** field.

How the transaction is created

- **On the Op. date**, the expense is posted to the expense account and the VAT amount to the clearing account.
- **On the VAT Date**, VAT is transferred from the clearing account to the input VAT account.
- In the VAT declaration and in **part B**, the purchase invoice is reported in the period of the **VAT Date**.

Example. The expense is in September, but the invoice was received and is paid in October Purchase invoice:

New Save Confirm Copy Discard Delete Mail Print Attachments Unconfirm Fill from e-invoice SMS

Purchase invoice 102269 Confirmed Last changed by LAURA (14.10.2026 at 11:24:29)

Related documents: transaction

Create: Stock Receipt Payment Cash Out Credit Note Event

Supplier: 10951802 Supplier name: Directo OÜ Suppliers invoice: KL123

GENERAL INFO

Invoice date: 21.10.2026 Payment terms: 5 Due date: 26.10.2026 **Op. date: 30.09.2026** Object:
 Cred account: 212211 Credited invoice: Comment:
VAT Date: 21.10.2026

PROCEEDING

DATAFIELDS

TOTALS

Bulk Insert... Paste Recipe... Split by resources Create: FA LVA Add: FA LVA

No.	Account	Object	Description	Total	VAT code	VAT code > Vat%	VAT	Orig. VAT
*** 1	511101		Põhitegevuse eesmärgil ostetud kaupade ku	1000	35	24	240	

Transaction:

NewSaveCopyDiscardDeleteMailPrintAttachmentsOpen original

Finance - Transaction OST: 102269 Saved

Create: Minus transaction | Periodized

TypeDateReferenceDescription

OST30.09.2026Periodiseeritud 10951802 Directo OÜ//KL.123

Credit

1240

Difference

0

Bulk Insert...Paste Recipe...Split from Resources

No.	Accou	Object	Project	Description	Debit	Credit	VAT code	Date	Custor	Supplier
*** 1	921189			Käibemaksu vahekonto	240.00		35			10951802
*** 2	212211			Hankijatele tasumata ar		1240.00				10951802
*** 3	511101			Põhitegevuse eesmärgil	1000.00		35			10951802
*** 4	212351			Periodiseeritud Käibema	240.00		35	21.10.2026		10951802
*** 5	921189			Periodiseeritud Käibema		240.00	35	21.10.2026		10951802

The purchase invoice is reported in the October VAT declaration and the expense in September.

Purchase invoices in part B of VAT return INF1

Which purchase invoices are included in part B

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

- the **Op. date** of the purchase invoice falls within the period of the VAT report. If the purchase invoice VAT has a different date, the **VAT Date** is used;
- the financial transaction of the purchase invoice contains an input VAT account that is marked in the VAT report configuration in the **Extra** field with option **B**;
- on the supplier card, **Type** is „Company“ or „State institution“ and **Country** is EE or empty;
- the total of the supplier's purchases in the period is equal to or greater than the **limit** set in the system settings.

The total 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, all invoices of the respective supplier are presented on part B.



Part B is based on the account and date in the **financial transaction** of the purchase invoice, not on the original document. Do not change the date of the purchase invoice transaction without changing the Op. date of the purchase invoice, otherwise part B may not correspond to the main part of the VAT declaration.

Read more: [Setup](#) and [Report generation](#).

Common errors

Problem	Cause	Solution
Supplier invoices are missing from part B	Supplier Type is „Private“ or Country is other than EE	Check the fields on the supplier card. See Customer and supplier settings
Purchase invoice is missing from part B although VAT is in the VAT declaration	The input VAT account in the purchase invoice transaction is not marked with option B in the VAT report configuration	Select option B in the Extra field of the account row. See Report generation
Part B does not correspond to the main part of the VAT declaration	The date of the purchase invoice financial transaction was changed without changing the Op. date	Change the Op. date of the purchase invoice, not the transaction date. See Report generation
There is a red exclamation mark in front of the supplier code in the report	The supplier card has no reg. code	Open the supplier card from the code, fill in Reg no and generate the report again
The supplier invoice number in the report is Unfilled	The supplier's invoice number is not filled in on the purchase invoice	Open the purchase invoice from the link, fill in the supplier's invoice number and generate the report again
The purchase invoice cannot be confirmed due to a VAT error message	The row VAT amount does not match the VAT code and the check level is „Do not allow confirming“	Correct the VAT amount or the VAT code
The VAT Date field is missing on the purchase invoice	The setting Purchase invoice VAT has a different date is No	Set the setting to Yes

From:
<https://wiki.directo.ee/> - **Directo Help**

Permanent link:
https://wiki.directo.ee/en/oarve_km

Last update: **2026/10/28 11:36**

