

## ESTONIA

### SMALL AND MEDIUM ENTERPRISES AND TRANSFER PRICING

**1. Have you established a dedicated website/webpage as a single point of information for SMEs on transfer pricing matters? Alternatively, has information for SMEs on transfer pricing matters been made available electronically via an existing website/webpage? In which language(s) is the information available?**

There is a general link for all kinds of taxpayers: <http://www.emta.ee/index.php?id=26551>. Information made available electronically is about definitions, legislation and administrative practice, in Estonian language.

General contact information is available at:

<http://www.emta.ee/index.php?id=630>; <http://www.emta.ee/index.php?id=32760>]

**2. Do you have a single definition of SME that applies for most direct tax purposes?**

There is no definition of SME applicable for direct tax purposes.

**3. Do you apply a specific SME definition for transfer pricing purposes?**

There is no definition of SMEs for TP purposes. There is only a provision about TP documentation requirements applicable to large taxpayers pursuant to § 18 of the Regulation No. 53 of the Minister of Finances from November 10, 2006 - Methods for determining the value of transactions conducted between associated persons:

The additional requirements for documentation shall be applied

3) for a resident business association having 250 or more employees including associated persons, or having a turnover or 50 million Euros or more including associated persons in the financial year preceding the transaction, or having a consolidated balance sheet total of 43 million Euros or more;

4) for a non-resident being active in Estonia via a permanent establishment and having 250 or more employees including associated persons or having a turnover or 50 million Euros or more including associated persons in the financial year preceding the transaction, or having a consolidated balance sheet total of 43 million Euros or more.

Thus, the indicators and threshold are as included in EC recommendation 2003/361.

**4. What specific services for SMEs are in place e.g. advanced pricing agreements, dispute resolution (pre- or post-audit), etc.? Is information on these services available electronically on the website(s) identified in question 1 or elsewhere? In which language(s) is the information available?**

N/A

General information about dispute resolution applicable in case of tax treaties (in Estonian language) for all taxpayers <http://www.emta.ee/index.php?id=21387>

General guidance of transfer pricing issues for all taxpayers (in Estonian) <http://www.emta.ee/index.php?id=26551>

**5. Are training materials made available to SMEs electronically via the website(s) identified in question 1 or elsewhere? In which language(s) is the information available?**

N/A

**6. Is information on procedures to provide SMEs with advance certainty on transfer pricing issues (e.g. advanced pricing agreements, rulings and clearances) available electronically via the website(s) identified in question 1 or it is only available from some other source? In which language(s) is the information available?**

N/A

**7. Is there a dedicated contact point available to SMEs for transfer pricing compliance issues?**

There is no special contact point for SMEs. The service of taxpayers is organised so that a person may contact any service bureau and the problem is referred by the Estonian tax administration to the person in charge of the problem.

General contact information is available here:

<http://www.emta.ee/index.php?id=630>;

<http://www.emta.ee/index.php?id=32760>

**8. Is there a dedicated contact point for advanced pricing agreements, clearances and rulings available to SMEs?**

N/A

**9. Is there a dedicated contact point available to SMEs who want to claim relief from double taxation as a result of a transfer pricing adjustment?**

There is no special contact point for SMEs. The service of taxpayers is organised so that a person may contact any service bureau and the problem is referred by the Estonian tax administration to the person in charge of the problem.

**Competent authority:**

Tax Policy Department of the Ministry of Finance

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Phone: + 372 676 2124

E-mail: [emta@emta.ee](mailto:emta@emta.ee)

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