

爱沙尼亚税收居民身份认定规则

一、个人

所得税法的相关规定可以在政府公报的网页上查询，具体参见法规第 6 (1) 条：

<https://www.riigiteataja.ee/en/eli/502042015008/consolide>

若个人的住所位于爱沙尼亚境内，或者在连续的 12 个月内在爱沙尼亚境内居住达到 183 天，该个人视为爱沙尼亚税收居民。爱沙尼亚派驻在海外办事处的外交人员视为爱沙尼亚税收居民。

如果相关双边税收协定规定的税收居民定义和爱沙尼亚所得税法规定的税收居民定义不一致，则以双边税收协定为准。因而，如果根据某双边税收协定将一人视为该协定中另一方税收辖区的税收居民，则该个人在爱沙尼亚境内视为非居民。

个人如果发生税收居民身份变更，须及时向当地税务主管部门申报变更情况，同时填写相关税收居民身份信息表，该表由地区有关主管部门管理。税收身份信息表 R 表可以参见：

http://www.emta.ee/public/vormid/avalduused/Vorm_R_2014_taidetav.pdf

爱沙尼亚税务和海关部门就上述相关信息已出台相应的指导文件，可以在以下网站查询：

<http://www.emta.ee/index.php?id=1759#ankur2> 或者

<http://www.emta.ee/?id=1529>（只能在爱沙尼亚境内登陆）

二、实体

税收居民实体的相关规定可以参见税收法案第 6（2）条（<https://www.riigiteataja.ee/en/eli/502042015008/consolide>）。

依照爱沙尼亚法律成立的法人为爱沙尼亚税收居民。在爱沙尼亚境内注册的欧洲公众有限公司（SE）及相关的欧洲协会（SCE）也视为爱沙尼亚税收居民。

法人分为私法法人及公法法人（民法典 § 24 通用准则）

<https://www.riigiteataja.ee/en/eli/528032014002/consolide>

根据民事法典中的总则，私法法人指：股份有限公司（AS）、私人有限公司（OÜ）、普通合伙企业（TÜ）、有限合伙企业（ÜÜ）及商业协会。相关法律规定可以参见商业法典相关内容：<https://www.riigiteataja.ee/en/eli/525032015007/consolide>

非营利组织及基金会同样视为爱沙尼亚税收居民。关于非营利组织的法律规定参见<https://www.riigiteataja.ee/en/eli/529012015009/consolide>;

关于基金会的法律规定参见<https://www.riigiteataja.ee/en/eli/529012015010/consolide>。

公法法人指国家政府部门及相关公共实体。

税收居民的定义及条件参见

<http://www.emta.ee/index.php?id=1759#ankur2>

三、不视为税收居民的实体

根据投资基金法设立的共同基金（或契约型投资基金）不视为爱沙尼亚税收居民实体，原因是根据爱沙尼亚法律，其不属于法人。共同基金（除养老基金）只有在少数情况下才承担所得税纳税义务。

根据债权法（Law of Obligations Act），基于合同的一些民事法律安排应视为税收上的透明体，其不是法人。

上述法律规定可以在以下网站中查询：

投 资 基 金 法 :

<https://www.riigiteataja.ee/en/eli/501042015006/consolide>

债 权 法 :

<https://www.riigiteataja.ee/en/eli/516092014001/consolide>

四、联系方式

Estonian Tax and Customs Board

Lõõtsa 8, 15176 Tallinn, Estonia

电子邮件: emta@emta.ee

爱沙尼亚纳税人识别号编码规则

一、纳税人识别号介绍

个人纳税人识别号及主管机关的相关信息可以参见：

<https://www.riigiteataja.ee/akt/106032012004>

个人纳税人识别号并限定用于某个特定税种，但由于个人和实体纳税人识别号存在差异，我们将其用于人头税。

所有法人都会获得一个唯一的注册号码（即法人纳税人识别号），该号码一般由下列机构发放：

- 商业注册机构（公司及个体户）；
- 国家政府部门（公法实体）；
- 非营利组织管理机构及基金管理机构。

是否自动为所有税收居民发放纳税人识别号

个人	是	实体	是
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二、纳税人识别号编码规则

爱沙尼亚纳税人识别号由 11 位数字组成，数字中间没有空格或分隔符。纳税人识别号格式为 GYYMMDDSSSC，G 代表性别及出生的世纪（男士为奇数，女士为偶数，19 世纪出生为 1-2，20 世纪出生为 3-4，21 世纪出生为 5-6），YY 为出生年份，MM 为出生月份，DD 为出生日期，SSS 是用来区分出生日期相同的人的序号，最后一位 C 为校验码。

法人注册号码由 8 位数字组成。股份有限公司、私人有限公司、普通合伙企业、有限合伙企业及商业协会的注册号码首位数为 1；非营利组织的注册号码首位数为 8；基金会的注册号码首位数为 9。

三、如何找到纳税人识别号

更多关于载有纳税人识别号的官方文件可在以下网站查询：

[https://ec.europa.eu/taxation_customs/tin/pdf/en/TIN - country sheet EE en.pdf](https://ec.europa.eu/taxation_customs/tin/pdf/en/TIN_-_country_sheet_EE_en.pdf)

四、国内网站信息

其他更多关于纳税人识别号的信息可在以下网站查询：

<https://www.riigiteataja.ee/akt/106032012004>

目前没有纳税人识别号的线上查询工具。

五、联系方式

Estonian Tax and Customs Board

Lõõtsa 8, 15176 Tallinn, Estonia

电子邮件: emta@emta.ee

资料来源：

爱沙尼亚税收居民身份认定规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Estonia-Tax-Residency.pdf>

爱沙尼亚纳税人识别号编码规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Estonia-TIN.pdf>

Estonia - Information on residency for tax purposes

Section I – Criteria for Individuals to be considered a tax resident

Relevant provisions of the Income Tax Act can be found at the web-page of Riigi Teataja (State Gazette) article 6 (1) <https://www.riigiteataja.ee/en/eli/502042015008/consolide>.

An individual is a tax resident in Estonia if his or her place of residence is in Estonia or if he or she stays in Estonia for at least 183 days over the course of a period of 12 consecutive calendar months. Estonian diplomats who are in foreign service are also deemed to be Estonian tax residents.

If the residency prescribed on the basis of a tax treaty differs from the residency prescribed pursuant to the Income Tax Act, the provisions of the tax treaty apply. Thus, if an individual is deemed to be a tax resident in foreign country in the sense of the tax treaty, she or he will be considered to be a non-resident according to the Estonian Income Tax Act.

An individual must notify the tax authority of any circumstances related to changing his or her residency for tax purposes and complete the form for determining residency for tax purposes. The form for determining natural person's residency for tax purposes is established by a regulation of the minister responsible for the area. The form R can be found here http://www.emta.ee/public/vormid/avaldused/Vorm_R_2014_taidetav.pdf.

Estonian Tax and Customs Board has published guidelines for the determination of residency of individuals at its web-page <http://www.emta.ee/index.php?id=1759#ankur2> or more thoroughly, but only in Estonian, here <http://www.emta.ee/?id=1529>.

Section II – Criteria for Entities to be considered a tax resident

Legal provisions concerning residency are in the Income Tax Act article 6 (2) (<https://www.riigiteataja.ee/en/eli/502042015008/consolide>).

A legal person is a tax resident in Estonia if it is established pursuant to Estonian law. European public limited companies (SE) and European associations (SCE) whose seat is registered in Estonia are also residents.

A legal person is either a legal person in private law or a legal person in public law. (General Part of the Civil Code Act § 24) <https://www.riigiteataja.ee/en/eli/528032014002/consolide>.

According to General Part of the Civil Code Act § 25 legal persons in private law in Estonia are the following: public limited company (aktsiaselts, AS), private limited company (osaühing, OÜ) but there are also general partnership (täisühing, TÜ), limited partnership (usaldusühing, UÜ) and commercial association (tulundusühistu). Legal provisions can be found in the Commercial Code <https://www.riigiteataja.ee/en/eli/525032015007/consolide> . Non-profit associations (mittetulundusühing) and foundations (sihtasutus) are also Estonian residents. Legal provisions can be found in the Non-profit Associations Act <https://www.riigiteataja.ee/en/eli/529012015009/consolide> and the Foundations Act <https://www.riigiteataja.ee/en/eli/529012015010/consolide>.

The state, local governments and other legal persons founded in the public interest and pursuant to an Act concerning such legal person are legal persons in public law.

The concept of residency criteria for legal persons is further explained here <http://www.emta.ee/index.php?id=1759#ankur2>

Section III – Entity types that are as a rule not considered tax residents

Common fund (or contractual investment fund, lepinguline investeerimisfond) established on the basis of the Investment Funds Act is not considered to be a tax resident in Estonia as it is not a legal person according to Estonian law. Common funds (except pension funds) pay income tax in limited cases only.

The Law of Obligations Act provides for civil law arrangement (seltsing), based on a contract, which is not considered as a legal person and is transparent for tax purposes.

Relevant Acts can be found at the web- page of Riigi Teataja:

Investment Funds Act <https://www.riigiteataja.ee/en/eli/501042015006/consolide>

The Law of Obligations Act
<https://www.riigiteataja.ee/en/eli/516092014001/consolide>

Section IV – Contact point for further information

Estonian Tax and Customs Board
Lõõtsa 8, 15176 Tallinn,
Estonia E-mail: emta@emta.ee (general).

Estonia - Information on Tax Identification Numbers

Section I – TIN Description

Information about issuance of TIN for individuals (personal identification code, see structure in section II below) and about TIN issuing bodies can be found in Estonian here: <https://www.riigiteataja.ee/akt/106032012004>

The usage of personal identification code as means of identification is not restricted directly with specific type of tax but due to the difference between natural and legal person's identification numbers, we use it with head taxes.

All legal persons are assigned a unique registration code (TIN for legal persons) either from the commercial register (companies and sole proprietors), from the state register of state and local governmental authorities (legal persons in public law) or from the non-profit associations and foundations register.

Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?

Individuals	Yes	Entities	Yes
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Question 2a – If you answered no to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.

Question 2b – If you answered no to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.

Section II – TIN Structure

An Estonian personal identification code consists of 11 digits, generally given without any whitespace or other delimiters. The form is GYYMMDDSSSC, where G shows sex and century of birth (odd number male, even number female, 1-2 19th century, 3-4 20th century, 5-6 21st century), YY is the year of birth, MM is the month of birth and DD is the date of birth, SSS is a serial number separating persons born on the same date and C a checksum.

Legal persons registration code consists of 8 numbers. For public limited company, private limited company, general partnership, limited partnership and commercial

association the code starts with number 1, for non-profit associations it starts with number 8 and for foundationd with number 9.

Section III – Where to find TINs?

Information about official documents where TIN can be found is here:

[https://ec.europa.eu/taxation_customs/tin/pdf/en/TIN - country sheet EE en.pdf](https://ec.europa.eu/taxation_customs/tin/pdf/en/TIN_-_country_sheet_EE_en.pdf)

Section IV – TIN information on the domestic website

Further information about TINs can be found in Estonian from here:

<https://www.riigiteataja.ee/akt/106032012004>

In Estonia there is no online tool for TIN verification.

Section V – Contact point for further information

Estonian Tax and Customs Board
Lõõtsa 8, 15176 Tallinn, Estonia
E-mail: emta@emta.ee (general).