

## Estonia Dispute Resolution Profile

(Last updated: 1 October 2019)

### General Information

- **ESTONIA tax treaties are available at:**

<http://www.fin.ee/overview-of-estonian-bilateral-conventions-for-avoidance-of-double-taxation-and-prevention-of-fiscal-evasion>

- **MAP request should be made to:**

Mrs Triin Safronova, Head of tax department, the Estonian Tax and Customs Board  
Lõõtsa 8 a, Tallinn, 15176  
phone + 372 676 2124,  
+ 372 676 2727,  
[map@emta.ee](mailto:map@emta.ee), [www.emta.ee](http://www.emta.ee)

- **APA request should be made to:**

*Only for avoidance of double taxation according to art 25 of Tax Treaty*  
Mrs Triin Safronova, Head of tax department, the Estonian Tax and Customs Board  
Lõõtsa 8 a, Tallinn, 15176  
phone + 372 676 2124,  
+ 372 676 2727  
[map@emta.ee](mailto:map@emta.ee), [www.emta.ee](http://www.emta.ee)

## Estonia Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>A. Preventing Disputes</b>				
1.	Are agreements reached by your competent authority to resolve difficulties or doubts arising as to the interpretation or application of your tax treaties in relation to issues of a general nature which concern, or which may concern, a category of taxpayers published?	Yes	Restrictions apply to personal data and tax secrecy issues	No agreements yet
2.	Are bilateral APA programmes implemented? If yes:	Yes	There is no domestic rule, applicable only according to art 25 of the tax treaty to resolve disputes over double taxation	No agreements yet
a.	<ul style="list-style-type: none"> <li>Are roll-back of APAs provided for in the bilateral APA programmes?</li> </ul>	Yes	No specific APA rules apply in domestic law	-
b.	<ul style="list-style-type: none"> <li>Are there specific timeline for the filing of an APA request?</li> </ul>	Yes	No rules apply in domestic law, time limits applicable according to article 25 of tax treaty (2-3 years)	No information available
c.	<ul style="list-style-type: none"> <li>Are rules, guidelines and procedures on how taxpayers can access and use bilateral APAs, including the specific information and documentation that should</li> </ul>	Yes	No domestic rules, JTPF Code of Conduct about APA procedure is applied, if possible	JTPF Code of Conduct on EC website

## Estonia Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	be submitted in a taxpayer's request for bilateral APA assistance, publicly available?			
d.	<ul style="list-style-type: none"> <li>Are there any fees charged to taxpayers for a bilateral APA request?</li> </ul>	No	No domestic law rule	-
e.	<ul style="list-style-type: none"> <li>Are statistics relating to bilateral APAs publicly available?</li> </ul>	No	No APAs yet	-
3.	Is training provided to your officials involved in the auditing /examination of taxpayers to ensure that any assessments made by them are in accordance with the provisions of your tax treaties?	Yes	-	No information available
4.	Is other information available on preventing tax treaty - related disputes?	Yes	General guidance is available online, JTPF code of conduct documents are followed	<a href="https://www.emta.ee/et/ariklient/tulud-kulud-kaive-kasum/maksulepingu-taitmisest-tulenevate-vaidluste-lahendamine">https://www.emta.ee/et/ariklient/tulud-kulud-kaive-kasum/maksulepingu-taitmisest-tulenevate-vaidluste-lahendamine</a> (in Estonian) EC website <a href="http://www.emta.ee/et/ariklient/tulud-kulud-kaive-kasum/siirdehind/oecd-ja-euroopa-komisjoni-dokumendid">http://www.emta.ee/et/ariklient/tulud-kulud-kaive-kasum/siirdehind/oecd-ja-euroopa-komisjoni-dokumendid</a>

**Notes:**

1. An APA is an “arrangement that determines, in advance of controlled transactions, an appropriate set of criteria (e.g. method, comparables and appropriate adjustments thereto, critical assumptions as to future events) for the determination of the transfer pricing for those transactions over a fixed period of time”. (see definition of APA in the *OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations* (“Transfer Pricing Guidelines”).

2. Situations may arise in which the issues resolved through an APA are relevant with respect to previous filed tax years not included within the original scope of the APA. The concept of “roll-back” is further elaborated in paragraph 4.136 of Section F (Advance pricing arrangement) of Chapter IV of the Transfer Pricing Guidelines and in paragraph 69 of Section D.4.2 (Possible retrospective application (“Roll back”)) of the Annex to Chapter IV (Guidelines for Conducting Advance Pricing Arrangements under the Mutual Agreement Procedure (“MAP APAs”)) of the Transfer Pricing Guidelines. Simply put, the “roll-back” of the APA is understood to mean that the outcome of the APA is applied to previous filed tax years not included within the original scope of the APA.

**Estonia Dispute Resolution Profile – Availability and Access to MAP**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>B. Availability and Access to MAP</b>				
5.	Are transfer pricing cases covered within the scope of MAP?	Yes	No restrictions apply	<a href="http://www.emta.ee/et/ariklient/tulud-kulud-kaive-kasum/siirdehind/oecd-ja-euroopa-komisjoni-dokumendid">http://www.emta.ee/et/ariklient/tulud-kulud-kaive-kasum/siirdehind/oecd-ja-euroopa-komisjoni-dokumendid</a>
6.	Are issues relating to the application of treaty anti-abuse provision covered within the scope of MAP?	Yes	No restrictions apply	No information available
7.	Are issues relating to the application of domestic anti-abuse provision covered within the scope of MAP?	Yes	If related to avoidance of double taxation according to tax treaty	No information available
8.	Are issues where there is already an audit settlement between the tax authority and the taxpayer covered within the scope of MAP?	Yes	No restrictions apply. Audit settlement providing restrictions is not possible	No information available
9.	Are double taxation cases resulting from bona fide taxpayer initiated foreign adjustments covered within the scope of MAP?	Yes	No restrictions apply	No information available
10.	Are there any other treaty related issues not covered under s/n 5 to 9 which are not within the scope of MAP?	No	No domestic rules apply	No information available

## Estonia Dispute Resolution Profile – Availability and Access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
11.	Are taxpayers allowed to request MAP assistance in cases where the taxpayer has sought to resolve the issue under dispute via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	Yes	Court decisions are binding for tax administration, but it is recommended that taxpayer makes a protective MAP request to stay within the time limits of both instruments and asks the competent authority not to proceed before the other party has terminated	<a href="https://www.emta.ee/eng/business-client/income-expenses-supply-profit/international-agreements/resolution-disputes-resulting">https://www.emta.ee/eng/business-client/income-expenses-supply-profit/international-agreements/resolution-disputes-resulting</a>
12.	Are taxpayers allowed to request for MAP assistance in cases where the issue under dispute has already been decided via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	Yes	Court decisions are binding for tax administration, due date for MAP may be expired, but it is possible according to Arbitration Convention to turn to arbitration.	<a href="https://www.emta.ee/eng/business-client/income-expenses-supply-profit/international-agreements/resolution-disputes-resulting">https://www.emta.ee/eng/business-client/income-expenses-supply-profit/international-agreements/resolution-disputes-resulting</a>
13.	Are rules, guidelines and procedures on how taxpayers can access and use MAP, including the specific information and documentation that should be submitted in a taxpayer's request for MAP assistance, publicly available?	Yes	General guidance is available online	<a href="https://www.emta.ee/eng/business-client/income-expenses-supply-profit/international-agreements/resolution-disputes-resulting">https://www.emta.ee/eng/business-client/income-expenses-supply-profit/international-agreements/resolution-disputes-resulting</a>
14.	Are there specific timeline for the filing of a MAP request?	Yes	Time limits applicable according to article 25 of tax treaty (2-3 years)	<a href="http://www.fin.ee/overview-of-estonian-bilateral-conventions-for-avoidance-of-double-taxation-and-prevention-of-fiscal-evasion">http://www.fin.ee/overview-of-estonian-bilateral-conventions-for-avoidance-of-double-taxation-and-prevention-of-fiscal-evasion</a>
15.	Are guidance on multilateral MAPs publicly available?	No	Only general guidance on bilateral MAP is available online	<a href="https://www.emta.ee/eng/business-client/income-expenses-supply-">https://www.emta.ee/eng/business-client/income-expenses-supply-</a>

**Estonia Dispute Resolution Profile – Availability and Access to MAP**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
				<a href="https://www.emta.ee/profit/international-agreements/resolution-disputes-resulting">profit/international-agreements/resolution-disputes-resulting</a>
16.	Are tax collection procedures suspended during the period a MAP case is pending?	Yes	Suspension of tax collection is possible and may be discussed during MAP	<a href="https://www.emta.ee/eng/business-client/income-expenses-supply-profit/international-agreements/resolution-disputes-resulting">https://www.emta.ee/eng/business-client/income-expenses-supply-profit/international-agreements/resolution-disputes-resulting</a>
17.	Are there any fees charged to taxpayers for a MAP request?	No	No domestic rules	<a href="https://www.emta.ee/eng/business-client/income-expenses-supply-profit/international-agreements/resolution-disputes-resulting">https://www.emta.ee/eng/business-client/income-expenses-supply-profit/international-agreements/resolution-disputes-resulting</a>
18.	Is there any other information available on availability and access to MAP?	Yes	DRM JTPF reports with state of play of EU Member States	<a href="https://www.emta.ee/eng/business-client/income-expenses-supply-profit/international-agreements/resolution-disputes-resulting">https://www.emta.ee/eng/business-client/income-expenses-supply-profit/international-agreements/resolution-disputes-resulting</a>

Estonia Dispute Resolution Profile – Resolution of MAP Cases

s/n				Response	Detailed explanation	Where publicly available information and guidance can be found
<b>C. Resolution of MAP Cases</b>						
19.	Are there any model timeframes for the steps taken by your competent authority from the receipt of a MAP case to the resolution of the case provided to taxpayers?			Yes	No domestic rules, DRM, Code of Conduct of AC of JTPF are followed	<a href="https://www.emta.ee/eng/business-client/income-expenses-supply-profit/international-agreements/resolution-disputes-resulting">https://www.emta.ee/eng/business-client/income-expenses-supply-profit/international-agreements/resolution-disputes-resulting</a>
20.	Are statistics relating to the time taken to resolve MAP cases publicly available?			No	There are only very few cases yet, so statistics may be misleading	-
21.	Is interest or penalties resulting from adjustments made pursuant to a MAP agreement waived or dealt with as part of the MAP procedure?			Yes	No restrictions apply	<a href="https://www.emta.ee/eng/business-client/income-expenses-supply-profit/international-agreements/resolution-disputes-resulting">https://www.emta.ee/eng/business-client/income-expenses-supply-profit/international-agreements/resolution-disputes-resulting</a>
22.	Are the roles and responsibility of the MAP office publicly available, for example, is the mission statement of the MAP office available in the <i>annual</i> report of the organisation?			No	-	No information available
23.	Is MAP arbitration a mechanism currently			Yes	It is possible according to AC and DRM	Tax treaties with <u>Luxemburg</u> , <u>Bahrain</u>



**Estonia Dispute Resolution Profile – Resolution of MAP Cases**

s/n				Response	Detailed explanation	Where publicly available information and guidance can be found
	available for the resolution of tax treaty related disputes in any of your tax treaties? If not:					
a.	<ul style="list-style-type: none"> <li>Are there any legal limitations in your domestic law (for example in your constitution) to include MAP arbitration in your tax treaties?</li> </ul>			No	-	No information available
b.	<ul style="list-style-type: none"> <li>Does your treaty policy allow you to include MAP arbitration in your tax treaties?</li> </ul>			Yes	-	-
24.	Is the explanation of the relationship between the MAP and domestic law administrative and judicial remedies publicly available? If yes:			Yes	MAP Guidance, Code of conduct of JTPF	<a href="https://www.emta.ee/eng/business-client/income-expenses-supply-profit/international-agreements/resolution-disputes-resulting">https://www.emta.ee/eng/business-client/income-expenses-supply-profit/international-agreements/resolution-disputes-resulting</a>  EC JTPF website
a.	<ul style="list-style-type: none"> <li>Does the guidance specifically address whether the competent authority considers that</li> </ul>			Yes	MAP is available, but court decisions are binding to tax administration. It is recommended that taxpayer	<a href="https://www.emta.ee/eng/business-client/income-expenses-supply-profit/international-">https://www.emta.ee/eng/business-client/income-expenses-supply-profit/international-</a>

**Estonia Dispute Resolution Profile – Resolution of MAP Cases**

s/n				Response	Detailed explanation	Where publicly available information and guidance can be found
	it is legally bound to follow a domestic court decision in the MAP or will not deviate from a domestic court decision as a matter of administrative policy or practice?				makes a protective request to stay within the time limits of both instruments and asks the competent authority not to proceed before the other party has terminated.	<a href="#">agreements/resolution-disputes-resulting</a>  EC JTPF website
25.	Are taxpayers allowed to request for multi-year resolution through the MAP of recurring issues with respect to filed tax years?			Yes	No restrictions apply	<a href="https://www.emta.ee/eng/business-client/income-expenses-supply-profit/international-agreements/resolution-disputes-resulting">https://www.emta.ee/eng/business-client/income-expenses-supply-profit/international-agreements/resolution-disputes-resulting</a>
26.	Do all your jurisdiction’s tax treaties contain a provision which would oblige your jurisdiction to make corresponding adjustments or to grant access to the MAP with respect to the economic double taxation that may otherwise result from a primary transfer pricing adjustment (i.e. is paragraph 2 of Article 9 of the OECD Model Tax Convention or the UN Model Double Taxation			Yes	-	-

**Estonia Dispute Resolution Profile – Resolution of MAP Cases**

s/n				Response	Detailed explanation	Where publicly available information and guidance can be found
	Convention included in all of your jurisdiction's tax treaties)?					
27.	Is there any other information available on resolution of MAP cases?			No		

## Estonia Dispute Resolution Profile – Implementation of MAP Agreements

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>D. Implementation of MAP Agreements</b>				
28.	Where the agreement reached by your competent authority through the MAP process leads to additional tax to be paid by your taxpayer, is there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for the additional tax to be paid?	Yes	Taxpayer has to submit amended tax return or application for a refund General expiration dates apply according to § 98 of Taxation Act  30 days according to Taxation Act § 46 (7) and § 95 (5)	<a href="https://www.emta.ee/eng/business-client/income-expenses-supply-profit/international-agreements/resolution-disputes-resulting">https://www.emta.ee/eng/business-client/income-expenses-supply-profit/international-agreements/resolution-disputes-resulting</a>
29.	Where the agreement reached by your competent authority through the MAP process leads to a refund of the tax due or paid by your taxpayer, are there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for a refund of the tax paid?	Yes	Taxpayer has to submit amended tax return or application for a refund  30 days according to Taxation Act § 46 (7) and 95(5)  Overpaid amount to be refunded within 60 days (§ 106(2))	<a href="https://www.emta.ee/eng/business-client/income-expenses-supply-profit/international-agreements/resolution-disputes-resulting">https://www.emta.ee/eng/business-client/income-expenses-supply-profit/international-agreements/resolution-disputes-resulting</a>
30.	Are all mutual agreements reached through MAP implemented notwithstanding any time limits in your domestic law?	Yes	No restriction apply	No information available

**Estonia Dispute Resolution Profile – Implementation of MAP Agreements**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
31.	Is there any other information available on the implementation of MAP agreements?	No		<a href="https://www.emta.ee/eng/business-client/income-expenses-supply-profit/international-agreements/resolution-disputes-resulting">https://www.emta.ee/eng/business-client/income-expenses-supply-profit/international-agreements/resolution-disputes-resulting</a>