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The requirements for the conversion of the documents preserved in electronic form into electronic databases allowing access to legible information

Passed 22.11.2010 No. 58

The regulation is enacted on the basis of subsection 57 (6¹) of the Taxation Act.

§ 1. Scope of application

This regulation provides for the requirements for the conversion of the documents preserved in electronic form into electronic databases (hereinafter 'databases') allowing access to legible information.

§ 2. Compliance of databases with requirements

The databases shall be deemed to be in compliance with the requirements also in the case if a taxable person submits the databases in a form that, for the most part, will comply with the requirements provided for in this regulation, and the tax authority shall accept these.

§ 3. Requirements for the format

A taxable person shall submit the databases in one of the following formats:

- 1) Text file with a separator (.del,.csv,.txt);
- 2) Report file (.prn,.txt);
- 3) or some other file format approved by the tax authority.

§ 4. Requirements for metadata

Metadata database must contain the following information:

- 1) Contents of the file (as a file name or explanation);
- 2) The number of transaction rows in a file;
- 3) Field titles on transaction and explanations of the contents;
- 4) In the case of a report file, a start of the position of each field and the length.

§ 5. Requirements for the structure

(1) The entry for each transaction in the data file forwarded to the tax authority must be reflected in a separate row. The lacking of a record or a value of the field in the row describing a transaction must not cause displacements in a structure of a file or table.

(2) Requirements for the field layout of the tax records in databases shall be provided for in Annex 1 of this regulation.

(3) Requirements for the field layout of the customs records in databases shall be provided for in Annex 2 of this regulation.

§ 6. Entry into force of the regulation

The regulation shall enter into force on 1 January 2011.

Jürgen Ligi
Minister

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Secretary General

[Annex 1](#) Requirements for the field layout in databases of the tax records

[Annex 2](#) Requirements for the field layout in databases of the customs records