

**Procedure for entry in accounts, payment and refund of claims and liabilities
administered by tax authority**

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Extract

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23.03.2020	RT I, 23.03.2020, 1	26.03.2020

§ 2. Bases for entry in accounts of liabilities

[RT I, 15.12.2017, 2 – entry into force 20.12.2017]

(1) The basis for entry into accounts of a liability is:

[RT I, 20.03.2014, 1 – entry into force 01.04.2014]

1) tax and payment declarations;

2) administrative acts;

3) court judgments;

4) tax notices;

5) decisions of the court and prosecutor's office specified in subsection 1 (6) of the Taxation Act;

[RT I, 20.03.2014, 1 - entry into force 01.04.2014]

5¹) data transmitted from the database of road usage charges;

[RT I, 15.12.2017, 2 - entry into force 20.12.2017]

6) other source documents and information specified in the Act.

[RT I, 20.03.2014, 1 - entry into force 01.04.2020]

(2) The obligation to pay heavy goods vehicle tax and advance payments shall be entered in the accounts by the tax authority on behalf of the person.

(3) Interest calculations prepared by a person shall be entered in the accounts on the proposal of the person. The interest calculation entry prepared by the person shall be paid within 2 days.

§ 18¹. Failure to enter into accounts and pay liabilities

The application of the obligation to enter into accounts and pay interest provided in subsection 2 (3) of the Resolution shall be suspended due to the emergency situation declared by the Government of the Republic on 12 March 2020 on the basis of clause 87 8) of the Constitution of the Republic of Estonia and § 13, subsection 19 (1), subsection 21 (1) and § 23 of the Emergency Act from 1 March 2020 until termination of the emergency situation.

[RT I, 23.03.2020, 1 – entry into force 26.03.2020]