



TAX NOTICE

/date/ no

concerning the land tax for 200...

/taxpayer/

/postal address/

Estonian Tax and Customs Board or a regional tax centre /address, registry code/ is issuing the tax notice to /taxpayer's name, personal ID code or registry code/, in adherence to the provisions laid down in § 46 of the Taxation Act (RT I 2002, 26, 150, as further amended and supplemented, hereinafter the TA) and on the basis of subsection 1 (3) and subsections 7 (1), (2) and (3) of the Land Tax Act (RT I 1993, 24, 428; as further amended) for payment of land tax for 200....

The amount of tax was calculated in accordance with the Annex to the tax notice. The tax notice including Annex consists of /.../ pages.

The amount of tax exemption (only if exists) /indicate the amount with “-“ mark/

Terms of payment	15.04.200_	15.07.200_	15.10.2000_	Total amount
Tax amounts (EEK):	/amount/	/amount/	/amount/	/amount/

NB! You can look up the amounts of your land tax arrears and the balance in your advance payment account via e-Tax Board application.

Tax shall be paid into the bank account of Estonian Tax and Customs Board
 no **10 0520 3100 0004** with SEB Pank, or
 no **22 101 326 4447** with Swedbank
 Reference number must be indicated on the payment document: /advance payment account **ref.no.**/

International bank account numbers:

SEB Pank IBAN: **EE351010052031000004**; SWIFT/BIC code: **EEUHEE2X**; address Tornimäe 2, Tallinn 15010
 Swedbank IBAN: **EE522200221013264447**; SWIFT/BIC code: **HABAE2X**; address Liivalaia 8, Tallinn 15040

Information on the land liable to taxation and about the tax rates is available in the local government authorities where the land is located:

/Name of the person/, phone /number/, /e-mail address/.

Information on payment of land tax can be obtained from Estonian Tax and Customs Board:

Land tax data phone: 8800816, calls with normal tariff; e-mail: maa@emta.ee

You can get individual information on assessment and receipts of land tax via e-Tax Board. Complementary information on land tax is available on the home page of Estonian Tax and Customs Board at the address: www.emta.ee in sections “Private Customers” or “Business Customers”.

You can look up the data concerning your land tax via e-Tax Board and you could get also an electronic notice of land tax if you wish.

(to be continued on the reverse side of the page)

NOTES

1. Pursuant to subsection 115 (1) of the TA if a taxpayer fails to pay the land tax by the due date prescribed by law and/or by the date indicated in the tax notice, the taxpayer is required to calculate and pay interest in the amount of 0,06% per day on the amount of tax outstanding by the due date as specified in subsection 117 (1) of the TA. Interest shall be calculated as of the day following the day on which payment of the tax was due until the date of payment or set-off, inclusive of the latter.
2. According to subsection 137 (1) of the TA a taxpayer may file a challenge applying for the repeal or amendment of the tax notice or for the issue of a new tax notice if the taxpayer finds that this tax notice has violated his/her rights or restricted his/her freedom. The challenge against this tax notice shall be filed with the Estonian Tax and Customs Board within 30 days as of the day when the tax notice was received. In case a structural unit of a regional tax centre has issued the contestable tax notice then a challenge shall be filed with Estonian Tax and Customs Board via a regional tax centre (subsection 137 (3) and subsection 138 (1) of the TA). In accordance with subsection 9 (1) of the Code of Administrative Court Procedure a taxpayer has the right within 30 days to address directly the Tallinn Administrative Court or the Administrative Court of the location of the land, lodging an appeal in contestation of this tax notice without filing the challenge first.
3. The filing of a challenge or an appeal shall not prevent the execution of the tax liability expressed in the challenged tax notice (subsection 146 (1) of the TA and subsection 12¹ (1) of the Code of Administrative Court Procedure).
4. Pursuant to subsection 128 (1) of the TA if a taxpayer fails to pay the land tax by the due date prescribed by law and/or by the date indicated in this tax notice the tax authority shall be obliged to initiate compulsory execution under the provisions of Chapter 13 of the TA and pursuant to the procedure provided for in the legal acts regulating the execution proceeding.

ANNEX of the TAX NOTICE

/date/ no

Explanations to the columns of the table:

1. Symbols of column 2: E – private land, S- use of land, EH, RH, MH- private, state or municipal land encumbered by the right of superficies or usufruct, R- state land, RM – state forest land.
2. Area indicated in column 4 corresponds to the share in ownership shown in column 3.
3. The assessed value of land referred to in column 5 has been calculated by the local government authority of the location of the land pursuant to the procedure established by the Government of the Republic Regulation no 179 of 22.05.2001 based on the results of land assessment procedure that was confirmed by the Regulation of the Minister of Environment no 50 of 30.11.2001.
4. Land tax rates expressed in column 6 have been established by the council regulation no */number/*, */name of council/*, */date of regulation/*
5. The amount of land tax shown in column 7 has been calculated as follows: column 5 x column 6:100 and has been adjusted on the basis of the note(s) inserted under the line specifying the land use.

Land use taxable with land tax for land located in */name of the local government authority/*

Code, name/address of registered immovable/ land use	Land type	Share in ownership	Area	Assessed value (kr)	Tax rate (%)	Tax amount (kr)
1	2	3	4	5	6	7

/data rows/

.....
.....

Tax is calculated as of */date/* up to */date/*

Tax is calculated */50%/* of the tax rate

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.....
.....
.....

Total amount */sum/*

(to be continued on the following page if necessary)

