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Transition to data-based tax reporting

June 2026

The Tax and Customs Board (MTA) is preparing a fundamental transition from traditionally submitted declarations to real-time, data-based reporting directly between information systems.

In this newsletter:

- Key changes
- Critical deadlines and transition timeline

Dear reader,

The Tax and Customs Board (MTA) is preparing a fundamental transition from the traditional submission of declarations to real-time, data-based reporting directly between information systems.

What is changing?

In the future, there will no longer be a need to manually complete, check, or upload declarations as files in the e-MTA environment on a monthly basis. Instead, data exchange will take place in real time via machine-to-machine interfaces (APIs). This means that instead of preparing traditional summary reports, standardised raw transactional and payment-level data will be transmitted directly to the state from accounting software.

What does this change mean for your company?

• **Reduced administrative burden in the future:** Public authorities will request data only once, meaning the same dataset can be reused to fulfil obligations both for the MTA and, for example, the Statistics Estonia.

• **Fewer errors and faster verification:** Accounting software will validate data in real time already at the moment of entry.

• **Real-time financial information:** The MTA will provide real-time feedback on tax liabilities and data accuracy directly into your systems, enabling more operational monitoring of data correctness.

Critical deadlines and transition timeline
The transition to a data-based system will take place in stages.

Key deadlines published by the MTA:

Deadline / Period	What happens and how to respond
April – September 2026	Active testing of the new machine interface for TSD (income and social tax declaration), involving developers of the software we use.
1 October 2026	Launch of data-based TSD. From this date, payroll and payment data will be transmitted to the tax authority in a new automated way.
Q4 2026	Pilot and testing phase begins for data-based VAT return (KMD) and Employment Register (TÖR) solutions.
Q2 2027	Full transition of VAT returns and the Employment Register to the data-based system.

For convenience, companies will initially still be able to enter TSD data manually in the e-MTA environment, but the main focus and future direction is toward full machine-to-machine integration.

Additional information and technical documentation: www.emta.ee

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