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Gaining insight

Amendments in Estonian tax rates

2024
2025



In Estonia, several amendments to tax laws will come into force in 2024 and 2025. The tables show the amendments in tax laws by different types of taxes.

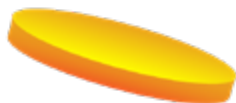
Value added tax (VAT)

Type	Current tax rate	New tax rate
Standard VAT	20% until 31.12.2023	22% from 1.1.2024
Accommodation VAT	9% until 31.12.2024	13% from 1.1.2025
Press publications VAT	5% until 31.12.2024	9% from 1.1.2025

Income tax

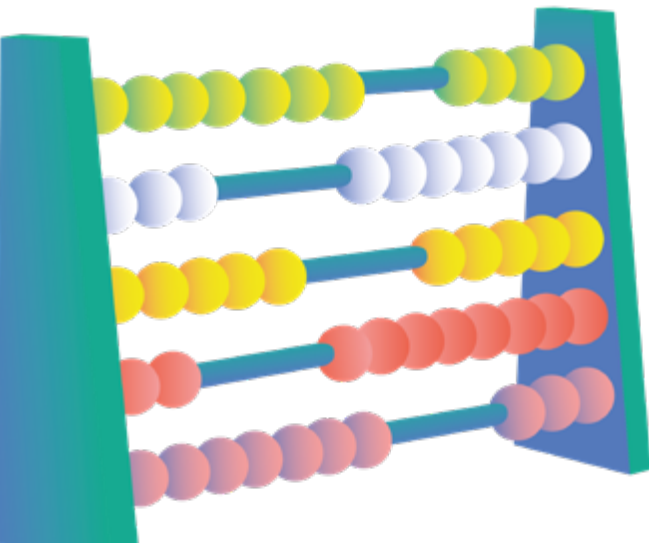
Type	Current tax rate until 31.12.2024	New tax rate from 1.1.2025
Personal income tax	20%	22%
Legal persons income tax (in case of fringe benefits, gifts and donations, costs of entertaining guests, dividends and payments from the equity capital)	20 / 80	22 / 78
Advance income tax of credit institutions	14%	18%

As of 1.1.2024 a natural person will no longer have the right to deduct increased basic exemption from taxable income upon provision of maintenance to child, increased basic exemption for spouse nor housing loan interest. The right to deduct training expenses and donations from taxable income will remain.



Excise duties

Type	Current tax rate until 31.12.2023	New tax rate from 1.1.2024
Excise duty of cigarettes	<ul style="list-style-type: none"> - 96,30 euros / 1000 pieces +30 % of the maximum retail price - 160,5 euros / 1000 pieces 	<ul style="list-style-type: none"> - 100,5 euros / 1000 pieces +30 % of the maximum retail price - 169,1 euros / 1000 pieces
Excise duties of cigarillos and cigars	<ul style="list-style-type: none"> - 151 euros / 1000 pieces +10% of the maximum retail price - 211 euros / 1000 pieces 	<ul style="list-style-type: none"> - 151 euros / 1000 pieces +10% of the maximum retail price - 222 euros / 1000 pieces
Excise duty of smoking tobacco	107 euros / kilogram	112,4 euros / kilogram
Excise duty of liquid tobacco	0,2 euros / millilitre	0,21 euros / millilitre
Excise duty of solid tobacco substitute	107 euros / kilogram	112,4 euros / kilogram
Excise duty of other alternative tobacco product	0,2 euros / gram	0,21 euros / gram



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