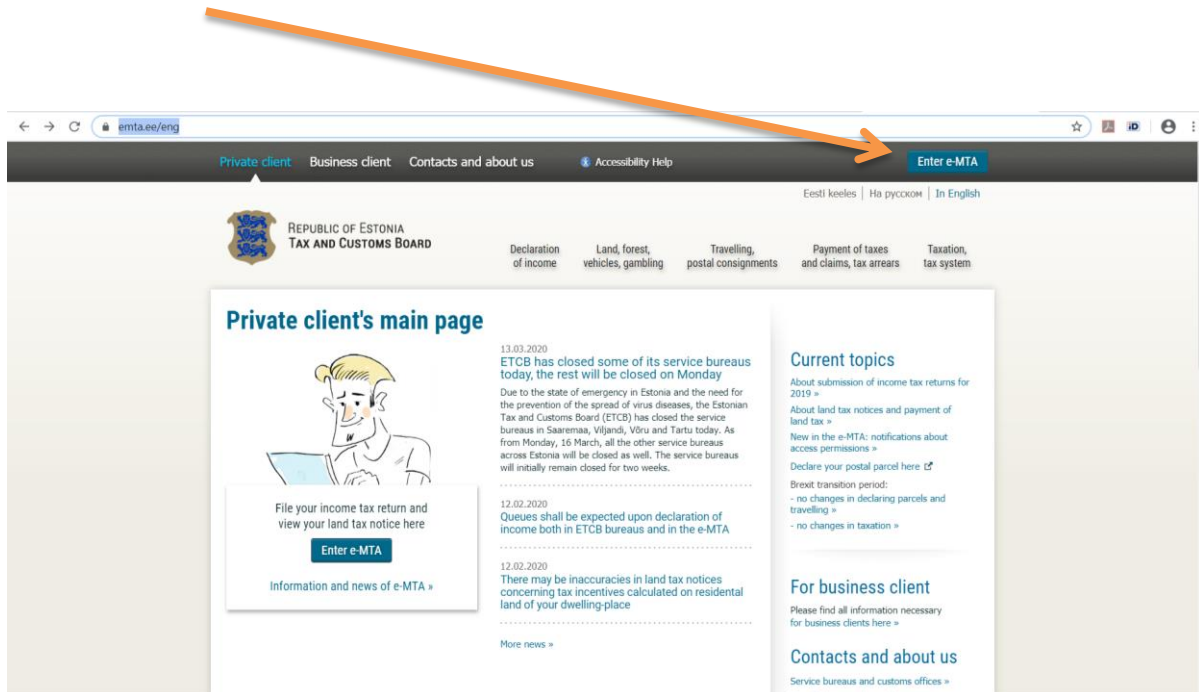
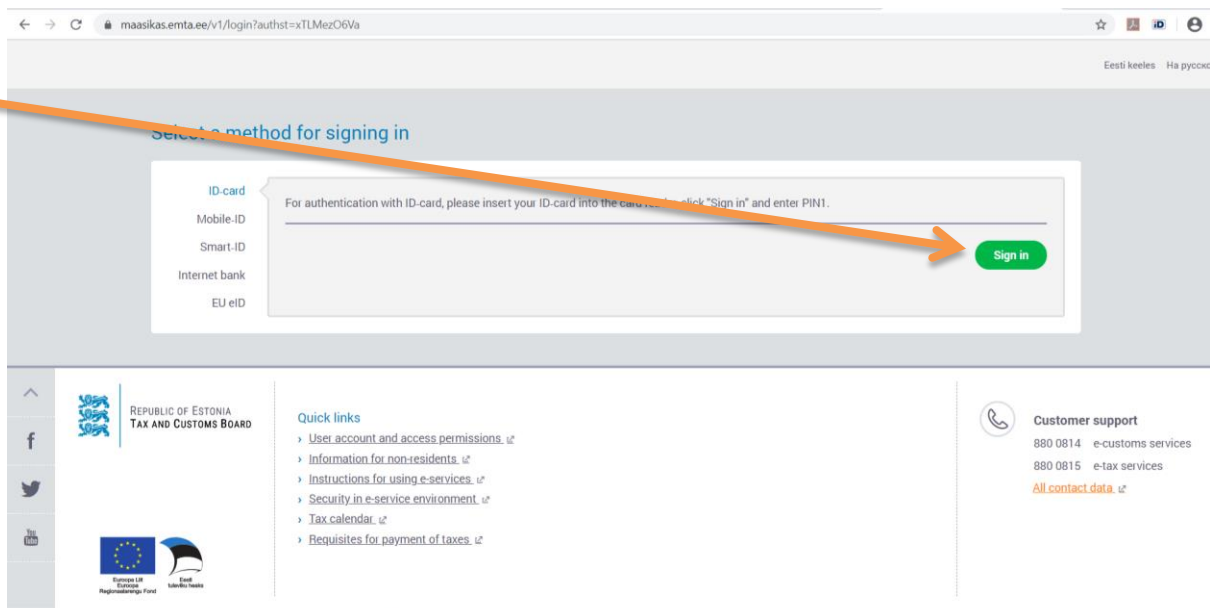


HOW TO SUBMIT THE APPLICATION VIA E-TAX AND PAY TAX ARREARS IN INSTALMENTS

1. Enter in your company E-tax via <https://www.emta.ee/eng> and Enter e-MTA

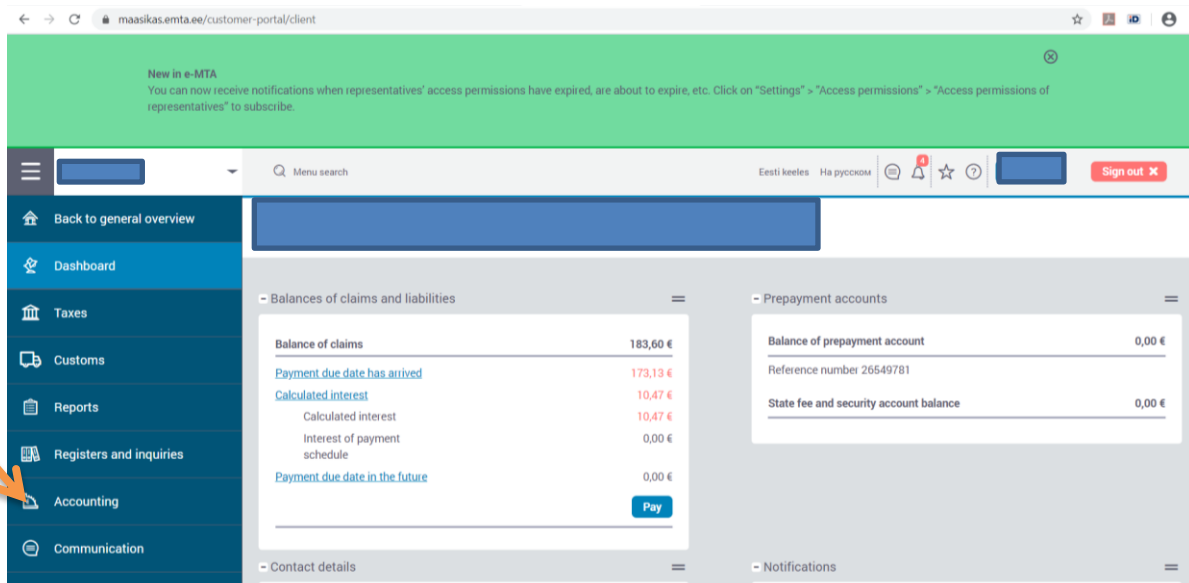


2. Use you ID card to sign in



If you **need assistance** in dealing with the E-tax, setting up payment arrangements for an outstanding **tax** debt, dealing with an audit, or understanding letters you received from Estonian Tax Authority, then send a query to us from web, or dnw@crowe.ee or call +3726825750
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3. Choose Accounting in left menu



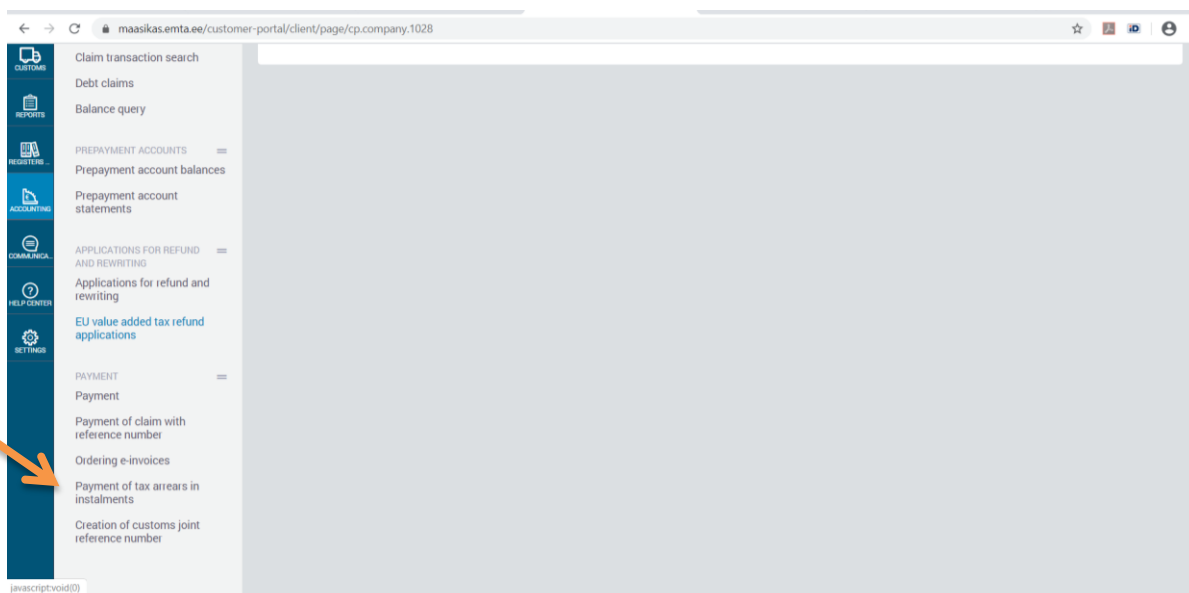
The screenshot shows the Maasikas customer portal interface. The left sidebar contains a menu with the following items: Back to general overview, Dashboard, Taxes, Customs, Reports, Registers and inquiries, Accounting, and Communication. An orange arrow points to the 'Accounting' menu item. The main content area displays financial data under the heading 'Balances of claims and liabilities'.

Balances of claims and liabilities	
Balance of claims	183,60 €
Payment due date has arrived	173,13 €
Calculated interest	10,47 €
Calculated interest	10,47 €
Interest of payment schedule	0,00 €
Payment due date in the future	0,00 €

There is also a 'Prepayment accounts' section on the right with a table:

Prepayment accounts	
Balance of prepayment account	0,00 €
Reference number 26549781	
State fee and security account balance	0,00 €

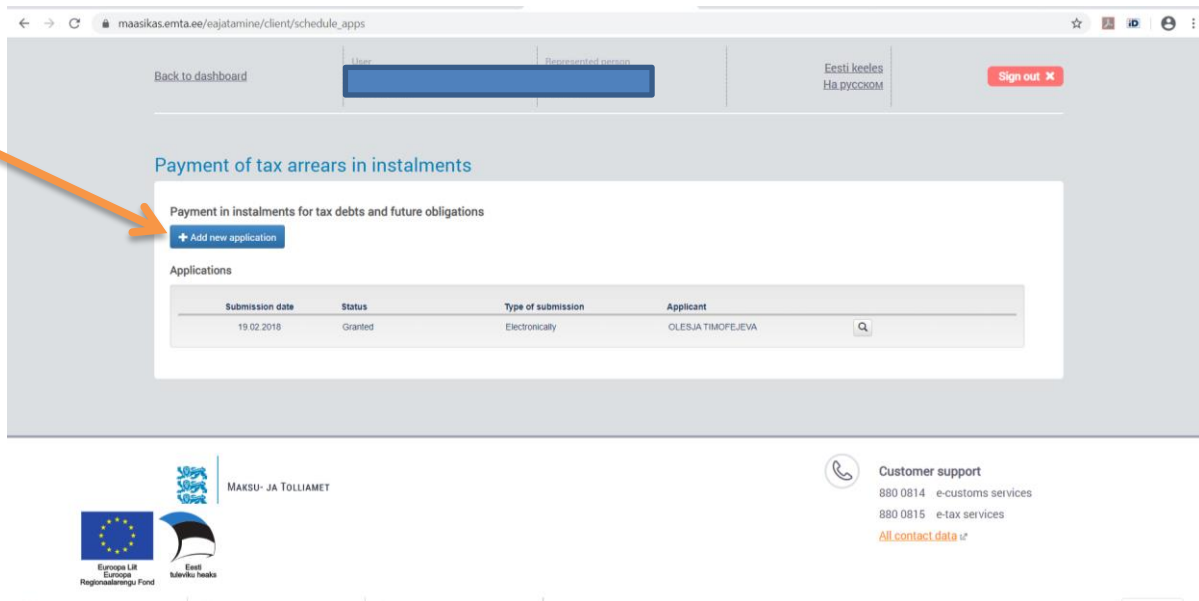
4. Choose Payment of tax arrears in instalments



The screenshot shows the Maasikas customer portal interface. The left sidebar contains a menu with the following items: Claim transaction search, Debt claims, Balance query, PREPAYMENT ACCOUNTS, Prepayment account balances, Prepayment account statements, APPLICATIONS FOR REFUND AND REWRITING, Applications for refund and rewriting, EU value added tax refund applications, PAYMENT, Payment, Payment of claim with reference number, Ordering e-invoices, Payment of tax arrears in instalments, and Creation of customs joint reference number. An orange arrow points to the 'Payment of tax arrears in instalments' menu item.

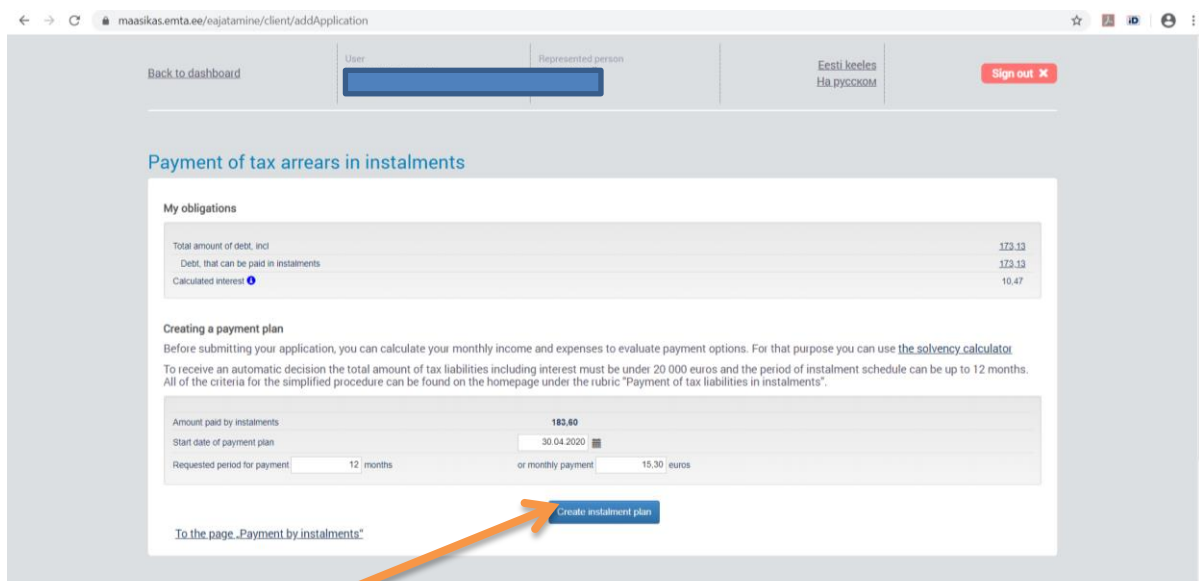
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5. Click on button +Add new application



6. Enter day when you would like start to pay installments and period (maximum 12 months for electronic application and applicability 50% of ordinary interest rate of 0,06%)

7. Click on button Create Intstallment plan



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8. Submit the application by ticking mark I have read and agree clicking on Submit application

Payment plan

Due date	Amount
20.04.2020	15,30
20.05.2020	15,30
20.06.2020	15,30
20.07.2020	15,30
20.08.2020	15,30
20.09.2020	15,30
20.10.2020	15,30
20.11.2020	15,30
20.12.2020	15,30
20.01.2021	15,30
20.02.2021	15,30
20.03.2021	15,30

Amount paid by instalments: 183,60
The balance to be paid by instalment: 183,60
Difference: 0,00

Interest calculated on claims in payment plan, that needs to be paid after the last instalment: 19,91
Tax calculated on the paid interest: 4,98

I have read and agree with the payment period conditions

50% discount on late interest will be applied on all applications submitted via E-tax (i.e. 0,03% per day , or about 11 % per year)

Detailed instruction and terms of application for tax arrears payment in instalments can be find

here :

<https://www.emta.ee/eng/business-client/taxation-payment-taxes/payment-tax-liabilities-instalments>