



REPUBLIC OF ESTONIA  
TAX AND CUSTOMS BOARD

ASUTUSESISESEKS KASUTAMISEKS

Maksu- ja Tolliamet

Juurdepääsupiirangu algus: 01.12.2023

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Alus: AvTS § 35 lg 1 p 19, MKS § 26 lg 1

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Terratra OÜ

01.12.2023 nr 8-8.3/1,461

**Certificate of tax behaviour**

Terratra OÜ  
16032976

The certificate has been generated automatically on 01.12.2023 16:49:46 from the data available to the Estonian Tax and Customs Board. The ratings are based on data from 10.2023 to 12.2023. The certificate gives an overview of the ratings of tax compliance and tax behaviour adequacy of Terratra OÜ.

**Tax compliance rating<sup>1</sup>**

Period		Components of the rating						Tax compliance rating
Year	Month	Arrears	Declarations	Offences	Tax proceedings	Background of responsible person	Average wages	
2023	October	3	3	3	3	3	-	3
2023	November	3	-	3	3	3	-	-
2023	December	3	-	3	3	3	-	-

<sup>1</sup> Tax compliance rating provides information on whether a company fulfils its tax obligations in a correct and timely manner. The rating takes the following components into account: arrears and proceedings related to arrears, compliance with deadlines for submission of declarations and the correctness of submitted data, punishments in force for tax and customs offences, tax proceedings conducted over the last 12 months, arrears of the responsible person and proceedings related to the arrears, and the comparison between average wages in your company's positions with the Estonian average wages in the same positions. The rating is based on the data submitted and available to the Tax and Customs Board and shall change (i.e shall be recalculated) if the data is amended or updated. For additional information, see "Ratings" in the e-MTA or the Tax and Customs Board's website [www.emta.ee](http://www.emta.ee).

Scale: 3 = everything is in order; 2 = there are some deficiencies ; 1 = there are significant deficiencies ; - = no rating; X = no access to the rating.

## Tax behaviour adequacy rating<sup>2</sup>

Period		Components of the rating						Tax behaviour adequacy rating
Year	Month	Employment	Sales	Taxable expenses	Payments	Purchase	Other observations	
2023	October	-	3	-	3	3	3	3
2023	November	-	-	-	-	-	3	-
2023	December	-	-	-	-	-	3	-

<sup>2</sup> Tax behaviour adequacy rating highlights potential inconsistencies and shortcomings and enables a company to improve its tax behaviour. The rating takes the following components into account: data recorded in the employment register, data declared in the value added tax return and its annex, data declared on form TSD, as well as other observations and circumstances that may affect the tax behaviour adequacy rating. The rating is based on the data submitted and available to the Tax and Customs Board and shall change (i.e shall be recalculated) if the data is amended or updated. For additional information, see "Ratings" in the e-MTA or the Tax and Customs Board's website [www.emta.ee](http://www.emta.ee).

Scale: 3 = everything is in order; 2 = there are some deficiencies ; 1 = there are significant deficiencies ; - = no rating; X = no access to the rating.