

# NJORD Estonia: "Additional income" from paying your taxes on time

So, you received a notice of assessment, but you have a strong suspicion, that the notice might not be legitimate, and/or the sum is incorrect? Our suggestion – pay up and then dispute!

According to the law you have an option to apply for the amendment or annulment of the notice of assessment. According to the Estonian Taxation Act, the tax payer must pay an additional interest of 0.06% per day for late payments. If you think as a tax payer, that the notice of assessment sent to you is incorrect in any way, then our recommendation is:

**no matter the outcome, pay the debt first and then dispute it.**

Worst case scenario, if the notice remains unchanged after the dispute, then at least you won't have to pay the additional interest that would accumulate over time. Best case scenario, you, as a tax payer, can claim interest from the Tax and Customs Board from the day the debt was paid to the day it was settled or invalidated. In that case, the interest qualifies as an additional income.

If you get a notice of assessment, we recommend paying it immediately! If you need further help with disputing the notice of assessment, we can help!

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