## Global Forum on Transparency and Exchange of Information for Tax Purposes: Estonia 2018 (Second Round)

PEER REVIEW REPORT ON THE EXCHANGE OF INFORMATION ON REQUEST

March 2018 (reflecting the legal and regulatory framework as at January 2018)



## Table of contents

Reader's guide
Abbrevations and acronyms
Executive summary
Overview of Estonia
Part A: Availability of information
A.1. Legal and beneficial ownership and identity information
Part B: Access to information
B.1. Competent authority's ability to obtain and provide information
Part C: Exchanging information 83
C.1. Exchange of information mechanisms
Annex 1: List of in-text recommendations
Annex 2: List of Jurisdiction's EOI mechanisms
Annex 3: Methodology for the review
Annex 4: Jurisdiction's response to the review report