

# Main changes in the questionnaire “Foreign trade in services”, 2025

## Statistical thresholds

In 2025, the value of the statistical threshold for exports or imports of services is **550,000 euros** (last year, it was 500,000 euros). It means that, in 2025, data on exports and imports of services have to be submitted by those enterprises whose turnover of imports or exports of services exceeded 550,000 euros in 2024. If enterprises exceed the statistical threshold in 2025, they will also have to submit the foreign trade in services data. **NOTE: It is necessary to report all transactions between residents and non-residents (both exports and imports).**

## Changes in classifications

In the foreign trade in services questionnaire for 2025, services codes have to be marked according to the classification [“Foreign trade in services 2023”](#). There have been no changes to the classification.

## How to transfer data quickly and easily to eSTAT?

In eSTAT, the questionnaire can be completed by uploading the data as a **CSV or Excel spreadsheet**. This solution speeds up and simplifies data transmission. Detailed instructions for uploading files can be found in eSTAT: select “Help” in the left-hand menu and then “Loading tables”.

## What to pay attention to when filling in the questionnaire?

- Foreign trade in services occurs when your economic entity (a **resident**) and an economic entity registered abroad (a **non-resident** from the point of view of the Estonian resident) engage in trade in services.
- **Estonian residents** are economic entities registered in the Estonian Business Register whose economic activity takes place in Estonia and who have a place of business in Estonia (office, structures, production facilities, etc.).
- **Non-residents** are legal persons established abroad and natural persons whose habitual residence is abroad. Branches and subsidiaries of Estonian enterprises located abroad are also **non-residents**. It means that any transactions between the resident entity and its subsidiary abroad must also be reported in the questionnaire.
- Economic entities must report all transactions with **European Union (EU) countries and with third (non-EU) countries**.
- In the case of a VAT group, the foreign trade in services questionnaire must be completed by a representative person for all entities in the group. If the entities in a VAT group wish to submit foreign trade in services data separately, it is necessary to notify Statistics Estonia beforehand.