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Notice of service of document of the Tax and Customs Board

Public from: 25.06.2025

Public until: 26.09.2025

Maksu- ja Tolliamet publishes this announcement under [Section 55 of the Taxation Act \(MKS\)](#).

The party to the proceedings, Mereno Ehitus OÜ (registry code: [12783480](#)), will be served with 12.06.2025 order No 9-1.1/58746 for payment of penalty payment of 100 euros within ten days as of delivery of the order. The order was issued due to the fact that Mereno Ehitus OÜ had failed to submit the tax return form TSD and the KMD form by the deadline of March 2025.

Payment of a penalty payment does not release the enforcement of an earlier order secured by a penalty payment. Upon failure to perform the obligation imposed by the order on the second occasion, the tax and Customs Board has the right to impose a penalty payment the amount of which is 150 euros..

The operative part of the document is deemed to have been served ten days after the publication of this announcement ([§ 55 of MKS](#)).

The full texts of the documents are available at the nearest service office of the Tax and Customs Board.

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