REPUBLIC OF ESTONIA
SOCIAL INSURANCE BOARD

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Your ref. 20.07.2026 /

Our ref. 06.11.2026 No 5.2-10/18019-3

Clarifications related to the application

Dear Mrs Gerda Stalge

Thank you for your letter. Below, we provide clarifications regarding the agreement and the related transactions.

The obligation to transmit data and the obligation of the service provider arise directly from legislation. The fact that the Estonian state has created a separate system to facilitate data transmission for companies registered in Estonia cannot be considered a restriction, as there is also an alternative option available, namely system integration. The use of MISP is not mandatory even for our domestic companies.

The use of the Social Protection Information System (SKAIS) in the context of the assumption of payment obligations for assistive devices is required by legislation. Pursuant to Section 55(1)(8) of the Social Welfare Act (https://www.riigiteataja.ee/en/akt/515062026005), a seller or lessor of an assistive device is obliged to provide the Social Insurance Board (SKA) with information regarding assistive devices sold or leased. Section 3(2) of Minister of Social Protection Regulation No. 74 of 21 December 2015 (*in estonian* https://www.riigiteataja.ee/et/akt/126092026005 ) further specifies that a seller or lessor of assistive devices must submit certain data referred to in subsection 1 through the electronic channel of the Social Protection Information System. In addition, the Statute of the Social Protection Information System (*in estonian* https://www.riigiteataja.ee/et/akt/116062026007) provides for the use of SKAIS for the administration of assistive device services and for the processing of data related to the assumption of payment obligations for assistive devices.

Accordingly, the electronic transmission of assistive device transaction data to SKAIS is not an administrative preference of the Social Insurance Board but a statutory obligation necessary for the proper functioning of the national reimbursement system. The obligation to transmit data electronically applies to all companies selling assistive devices, irrespective of their country of registration. To fulfil this obligation, the agreement between the Social Insurance Board and the assistive device company provides for two alternative options: the use of the MISP2 portal for assistive devices or integration of the company's information system with SKAIS2 via the X-tee data exchange layer.

The MISP2 portal is a technical solution developed by the Estonian state that enables companies to use SKAIS2 assistive device e-services without separately integrating their own information systems. Use of the portal is not mandatory, as undertakings may also comply with the data exchange requirements through direct integration with SKAIS2. The current registration solution of the MISP2 portal relies on data contained in Estonian registers and therefore does not allow the direct registration of a company using a Latvian registration number. This is a technical characteristic of the specific portal and not a legal restriction preventing the conclusion of an agreement with a Latvian company or participation in the national reimbursement system.

A Latvian company is not required to establish a branch in Estonia and may participate directly in the national reimbursement system, provided that it ensures proper data exchange with SKAIS2 through integration via the X-tee platform. The possibility of using the MISP2 portal through an Estonian branch has been offered to the company as an additional option and not as a precondition for entering into the agreement.

In light of the above, the mere fact that a company does not wish to use the MISP2 portal through an Estonian branch or to integrate with SKAIS2 does not provide grounds for concluding that the Social Insurance Board is unlawfully restricting its freedom to provide services.

Article 56 of the Treaty on the Functioning of the European Union does not grant an undertaking an unconditional right to require a specific national information system to be adapted to its individual needs, nor does it exempt the undertaking from technical requirements necessary for the operation of a national reimbursement system.

In summary, companies may choose either to use the MISP2 portal for assistive devices or to integrate their own system with our SKAIS2 via the X-tee platform (as previously communicated to your representative, Mr. Lorenz Juhanson).

Accordingly, there are two possible options for concluding the agreement:

1. The agreement is concluded with the Estonian branch of SIA “TZMO Latvia” (using the Estonian commercial registry code and the bank account of SIA “TZMO Latvia”). In this case, the Estonian branch will be able to use the MISP2 portal.
2. The agreement is concluded with SIA “TZMO Latvia” (using the Latvian commercial registry code and bank account), provided that the service may only be provided after the company has integrated its system with our information system (SKAIS2 via the X-tee platform).

For information on enabling integration via X-tee, please contact the Information System Authority at ria@ria.ee (https://www.ria.ee/en).
For matters related to value-added tax (VAT) and VAT registration, please contact the Estonian Tax and Customs Board at emta@emta.ee (https://www.emta.ee/en).

We hope that our response will assist you in making your further decisions.

Yours sincerely,

(digitally signed)
Tiia Orlovski
Head of Technical Aid Unit

CC:
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