

Notifying the Transport Administration

If an employer does not enable the use of its car for private rides, the employer has to notify the Transport Administration about it.

If a company leases out a car to another company or a private person, then a notation must be made in the motor register of the Transport Administration that the car is used only for the performance of work duties. A lessor cannot guarantee that the lessee only makes business trips with the car. If the lessee allows its employees to use the car for private rides as well, regardless of the notation in the motor register of the Transport Administration, the lessee must declare and pay taxes on fringe benefits for the car.

The Transport Administration can be notified through the [e-service](#) and at the [Transport Administration's service bureaus](#).

The Transport Administration must be notified only about the use of M1 category vehicles (passenger cars) for business rides. The use of N1 category vehicles (vans) does not need to be reported.

If, according to the Transport Administration, the company owns or uses cars with valid insurance and these are used only for the performance of work duties, please check that the persons doing the work are registered in the employment register and their wage payments are declared in Annex 1 and 2 of the Form TSD. To make business rides, the company must have registered employees.

If the Transport Administration has not been notified/there is no corresponding notification, it is considered that the employer allows employees to use the company car for private rides. Therefore, it is necessary to fill in code 4040 ("The enabling of a use of a vehicle of the employer for activities not related to employment or service duties or to the employer's business") in Annex 4 of the form TSD and pay the tax liability.

Last updated on 08.01.2025