# New means of transport from another Member State

## PAYMENT OF VAT UPON ACQUIRING A NEW MEANS OF TRANSPORT FROM ANOTHER MEMBER STATE

If the acquirer of a new means of transport is a person who is not registered as a taxable person, he or she must, within 10 calendar days as of the date of delivery of the means of transport to Estonia, but no later than by the date of registration of the means of transport, submit documents certifying the acquisition of the means of transport to the Estonian Tax and Customs Board (ETCB) and pay VAT (subsection 4 of § 38 of the VAT Act).

Starting from 1 June 2025, the acquisition of a new means of transport can also be declared through the e-services environment of the ETCB. More information: **VAT return for special cases**.

On a new means of transport which is not going to be registered (e.g. a racing motorcycle), VAT must be paid within 10 calendar days as of the date of delivery of the means of transport to Estonia.

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