Calculation of the age of a vehicle

The age of all taxable vehicles is calculated by taking into account the date of first registration of the vehicle (in the world) indicated in the motor register and the age of the vehicle on the start date of a taxable period.

Pursuant to subsection 2 of § 136 and subsection 1 of § 137 of the Act on the General Part of the Civil Code, a year is deemed to have been completed at 24:00 at the end of the day corresponding to the date of registration of the vehicle in the world.

Examples on how category L motorcycle with different dates of first registration is taxed in 2026 and onwards

EXAMPLE A

The date of **first registration** of the vehicle is **15 May 2014.**

- The vehicle turned 10 years old on 15 May 2024 at 24:00.
- The vehicle turned 11 years old on 15 May 2025 at 24:00.
- The vehicle turns 12 on 15 May 2026 at 24:00.

On 1 January 2026, the age of the vehicle is **11 years**.

- If the vehicle is registered in Estonia for the first time on 12 February 2026, the age of the vehicle is 11 years.
- If the vehicle is registered in Estonia for the first time on 12 September 2026, the age of the vehicle is 12 years.

On 1 January 2027, the age of the vehicle is 12 years and the tax is determined pursuant to subsection 2 of § 11 of the Motor Vehicle Tax Act.

Date of first registration in the world	**15 May 2014**
10 years reached	15 May 2024
20 years reached	15 May 2034

Entry	Age	Compilation of a tax notice
Tax assessment on 1 January 2026	11 years	Yes (subsection 2 of § 11 of Motor Vehicle Tax Act)
Vehicle is registered in the Estonian motor register for the first time on 12 February 2026	11 years	Yes (subsection 2 of § 11 of Motor Vehicle Tax Act)
Vehicle is registered in the Estonian motor register for the first time on 12 September 2026	12 years	Yes (subsection 2 of § 11 of Motor Vehicle Tax Act)
Tax assessment on 1 January 2034	19 years	Yes (subsection 2 of § 11 of Motor Vehicle Tax Act)
Tax assessment on 1 January 2035	20 years	No

EXAMPLE B

The date of **first registration** of the vehicle is **15 May 2006.**

- The vehicle turns 20 on 15 May 2026 at 24:00.

On 1 January 2026, the age of the vehicle is **19 years** and the tax is determined pursuant to subsection 2 of § 11 of the Motor Vehicle Tax Act.

- If the vehicle is registered in Estonia for the first time on 12 February 2026, the age of the vehicle is 19 years and the tax is determined pursuant to subsection 2 of § 11 of the Motor Vehicle Tax Act.
- If the vehicle is registered in Estonia for the first time on 12 September 2026, the age of the vehicle is 20 years and no tax is imposed on the vehicle, i.e. subsection 2 of § 11 of the Motor Vehicle Tax Act does not apply.

On 1 January 2027, the vehicle is over 20 years old and will not be taxed.

Date of first registration in the world	15 May 2006

---

10 years reached	15 May 2016
20 years reached	15 May 2026

Entry	**Age**	**Compilation of a tax notice**
Tax assessment on 1 January 2026	19 years	Yes (subsection 2 of § 11 of Motor Vehicle Tax Act)
Vehicle is registered in the Estonian motor register for the first time on 12 February 2026	19 years	Yes (subsection 2 of § 11 of Motor Vehicle Tax Act)
Vehicle is registered in the Estonian motor register for the first time on 12 September 2026	20 years	No
Tax assessment on 1 January 2027	20 years	No

The Tax and Customs Board prepares and revokes tax notices on the basis of the Act in force and the guidelines of the legislator.

Last updated on 21.01.2026