REPUBLIC OF ESTONIA
TAX AND CUSTOMS BOARD

Motor vehicle tax handbook

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Taxation period and incurrence of tax liability

The period of taxation of motor vehicle tax is one year and the tax liability arises:

- on 1 January of the current year, or
- upon the first registration of a vehicle in the motor register, or
- upon expiry or termination of temporary deletion of a vehicle from the motor register, or
- upon termination of suspension of a vehicle in the motor register.

※ **On 1 January 2027**, a provision of the Act enters into force according to which motor vehicles with a register entry that has been **suspended** from the motor register are also subject to motor vehicle tax.

Last updated on 17.11.2025

As at 1 January, vehicle is registered in the motor register

The Estonian Tax and Customs Board (ETCB) will issue a tax notice for payment of motor vehicle tax to a person who is the owner or authorised user of a motor vehicle **as at 1 January**.

The tax notice will be issued by **15 February** at the latest in the e-services environment e-MTA, where the calculation of the tax is available as well.

Motor vehicle tax must be paid in two instalments during the year:

- half of the amount of tax by **15 June** and

- the remaining by **15 December**.

The tax amount can be paid in full by 15 June.

Last updated on 29.10.2025

Vehicle is registered in the motor register during the year

If a **vehicle is registered in the motor register for the first time during a taxable period (year)**, the obligation to pay motor vehicle tax also arises, but at a lower rate. In such a case, the tax will be calculated proportionally for the days remaining until the end of the current year and the tax notice will be issued within 15 working days after the registration of the vehicle in the motor register.

Example

A vehicle is registered in the motor register on 10 December 2025.
The ETCB calculates motor vehicle tax for the vehicle as follows:

- **for the year 2025** from the day following the date of registration of the vehicle (21 days in total) and the tax is due by **15 June 2026**;

- **for the year 2026** on the basis of the data in the motor register on **1 January 2026**, and the tax must be paid in two instalments: by **15 June 2026** and **15 December 2026**.

Last updated on 29.10.2025

Motor vehicle with temporarily deleted or suspended

registration

If a vehicle is, on 1 January:

- temporarily deleted or suspended from the motor register, motor vehicle tax will not be imposed, and no tax notice will be issued.

  If the temporary deletion of a motor vehicle is terminated, the deadline for the temporary deletion expires, or the suspended registration is restored, the vehicle will be subject to motor vehicle tax in accordance with **clause 3 of subsection 1 of § 6 of the Motor Vehicle Tax Act**.

  The tax liability is calculated proportionally for the days remaining until the end of the current tax period, starting from the day following registration entry.

  Example

  If a vehicle is temporarily deleted from the motor register on 25 December and the entry is restored on 20 January of the following calendar year, the motor vehicle tax is not calculated for the entire period of taxation, but rather for a period that is 20 days shorter, i.e. from 21 January until the end of the year.

- suspended from the motor register, and during the year the **suspended registration entry is replaced by a temporary deletion entry** which remains valid until the end of the year, then no tax liability will arise on that vehicle during the current year.

- registered in the motor register but **is temporarily deleted or the registration is suspended during the year**, the law stipulates that this does not affect the amount of tax, and the tax will not be refunded.

NB! The Transport Administration points out that if a vehicle has been temporarily deleted from the motor register and vehicle owner **does not want to put it back into use yet**, the vehicle's existing temporary deletion must be extended before it expires. Otherwise, the Tax and Customs Board will calculate motor vehicle tax from the day following the end of the temporary deletion until the end of the current year. You can check your vehicle’s details and extend temporary deletion in the **e-services environment of the Transport Administration**.

NB! On **1 January 2027**, a provision of the Act enters into force under which **motor vehicles with suspended registration in the motor register are also subject to motor vehicle tax**.

The Transport Administration news “Delaying Vehicle Dereistration May Lead to Significant Cost Increases”

Transfer of ownership of a vehicle with temporarily deleted registration

If, during a calendar year, a vehicle that has been temporarily deleted from the motor register is transferred in Estonia and no tax has been imposed on it at the start of the tax period (as of 1 January), and the vehicle’s registration is restored after the transfer of ownership, a tax liability arises:

- for the person who was listed in the motor register as the owner of the vehicle on the day the temporary deletion was terminated, if the change of ownership is not registered on the same day;
- for the **new owner**, if the end of the temporary deletion and the change of ownership are registered in the motor register **on the same day**.

Last updated on 04.08.2026

Vehicle deleted from the motor register

When a vehicle is deleted from the register within the meaning of **subsection 6 of § 77 of the Road Traffic Act** (destroyed, demolished, transferred abroad, etc.), the tax liability is automatically recalculated based on data from the Transport Administration’s motor register. You do not need to contact the Tax and Customs Board separately or submit any additional documents.

Pursuant to **subsection 2 of § 7^{1} of the Motor Vehicle Tax Act**, the tax period for the current year for such vehicles is shortened until the vehicle is deleted from the register, i.e. until the date of the entry in the motor register. The tax is calculated for the time the vehicle was registered in the motor register.

The previous tax notice is revoked and a **new tax notice** is issued.

Example

A vehicle was demolished on 15 May and deleted from the motor register on 28 May.

The tax liability is recalculated, and the tax is payable for the period from 1 January to 28 May.

If you have already paid your motor vehicle tax and your tax liability is subsequently reduced, the overpaid amount will be transferred to your **prepayment account** in the e-services environment.

To receive a refund to your bank account, please submit an **application for refund of the available funds of the prepayment account** in the e-services environment. For more information, see the **instructions for submitting the application.**

Last updated on 02.12.2025

Vehicle declared wanted

If a vehicle is **temporarily deleted from the motor register due to being declared wanted** based on **clause 2 of subsection 8 of § 77 of the Road Traffic Act**, the tax liability is suspended for the period during which the vehicle is declared wanted by the Police and Border Guard Board **due to theft**.

If a vehicle is temporarily deleted from the motor register due to theft, then:

- **the tax period for the current year is shortened**, and the tax is calculated up to the date of the vehicle's deletion, i.e. the date of the entry in the motor register, and a new tax notice is issued;
- **the tax is calculated only for the time the vehicle was registered in the motor register**, that is, there is no tax liability for the period during which the vehicle was temporarily deleted from the register due to theft;
- **when the vehicle is found, a new tax amount is calculated for the vehicle** from the date of entry in the motor register until the end of the tax period, and a new tax notice is issued.

Example

A vehicle is subject to tax for the period from 1 January to 31 December.

The vehicle is stolen on 5 June. Based on the information provided by the Police and Border Guard Board, the Transport Administration submits to the Tax and Customs Board information on the temporary deletion of the vehicle due to theft on 12 June. The tax period is shortened, and the owner is issued a new tax notice covering the period from 1 January to 12 June.

If, based on information from the Police and Border Guard Board regarding the termination of search, the Transport Administration forwards information about the vehicle being found to the Tax and Customs Board on 20 July, the Tax and Customs Board issues a new tax notice for the period from 21 July to 31 December.

If you have already paid your motor vehicle tax and your tax liability is subsequently reduced, the overpaid amount will be transferred to your **prepayment account** in the e-services environment e-MTA.

To receive a refund to your bank account, please submit an **application for refund of the available funds of the prepayment account** in the e-services environment. For more information, see the **instructions for submitting the application.**

Last updated on 26.03.2026

Transfer of a vehicle

The Tax and Customs Board issues a tax notice for payment of motor vehicle tax to a person who, according to the records of the Transport Administration as of 1 January, is the motor vehicle's owner or authorised user (if the owner of the vehicle is a non-resident or a lessor).

Pursuant to **subsection 2 of § 10 of the Motor Vehicle Tax Act** upon the transfer of a vehicle (sale, gift, exchange) or transfer of the right of use, the tax liability remains **in full with the former owner**.

The tax liability arises in advance for the current year, and the annual tax amount must be paid in full and on time.

The new owner or authorised user (if the vehicle owner is a non-resident or a lessor) becomes liable for the tax as of 1 January of the new tax period.

If a vehicle is sold abroad and is deleted from the Estonian motor register, the period of taxation is shortened. The tax liability decreases and a new tax notice is issued.

More information about deleting a vehicle from the register

Last updated on 31.03.2026

Inheriting a vehicle

Within five working days of a change in the personal data related to the vehicle, the successor must formalise the changes either in the **e-service of the Transport Administration** or in **a service bureau**.

In the event of inheriting a vehicle during a tax year, the successor must pay motor vehicle tax **as of 1 January of the new tax year.**

If a tax notice has been issued to an owner or authorised user entered in the motor register before their death, the motor vehicle tax liability is transferred to the successor (**§ 35 of the Taxation Act**).

For more information on inherited tax liabilities, see the web page „**Estate**”.

If you have any questions regarding a deceased person's tax liability, please send an email to **emta@emta.ee** along with a succession certificate. Based on the succession certificate, the Tax and Customs Board reviews the deceased person's claims and, if necessary, recalculates the tax liability.

Last updated on 31.03.2026

Examples of shortening the period of taxation

Examples (in Estonian)

Destruction of a vehicle during the period of taxationDestruction of a vehicle during the period of taxation (recalculation of tax reduction) Declaration of a vehicle as wanted by the Police and Border

Guard Board and finding it Transfer of a vehicle abroad

Last updated on 04.12.2025

Questions and answers

1. Vehicle was sold abroad a long time ago. Will there be a recalculation in this regard?

If the vehicle has been sold to a foreign country, the Estonian Tax and Customs Board (ETCB) will recalculate the tax liability and issue a new tax notice. The tax liability is recalculated on the basis of the data in the Transport Administration's motor register. The tax liability is reduced until the date of entry in the motor register that indicates that the vehicle has been transferred to a foreign country.

2. My car was destroyed in a traffic accident, has been written off, and is no longer registered. Do I still have to pay the second instalment in December?

The ETCB will recalculate the tax liability on the basis of the data in the motor register of the Transport Administration and issue a new tax notice. The tax liability for the vehicle will be reduced until the date of the corresponding entry in the motor register. If, as a result of the recalculation, a claim is still outstanding, it must be paid on time.

3. I sold my vehicle to a car demolition company in the summer, which deleted it from the register, but the obligation to pay the second instalment of motor vehicle tax remains. Does this mean that the obligation to pay the second instalment is cancelled?

If the vehicle has been deleted from the motor register of the Transport Administration, the tax liability will be recalculated. The tax liability for the vehicle will be reduced until the date of the corresponding entry in the motor register.

4. How can I apply for a refund of motor vehicle tax on a vehicle that has been deleted from the register as a dismantled vehicle?

The tax liability is recalculated automatically based on the data in the Transport Administration's motor register and the tax liability is reduced until the corresponding entry in the motor register. No request has to be submitted to the ETCB.

The overpaid tax amount will be transferred to your prepayment account in the e-services environment. To receive the amount in your bank account, please submit a request in the e-services environment. **Instructions on how to submit the request**

5. I sold a vehicle for which part of the tax is still unpaid. In this case, does the tax liability automatically transfer to the buyer of the vehicle?

The tax liability is not transferred.

If the vehicle remains in Estonia, the tax liability remains in full with the former owner (**§ 10 of the Motor Vehicle Tax Act**).

If the vehicle is sold abroad and is deleted from the Estonian motor register, the period of taxation is shortened. The tax liability decreases and a new tax notice is issued.

6. If I bought or ordered a car in 2025, but it is delivered in 2026, when is the motor vehicle tax due?

If a motor vehicle is registered in the Estonian motor register for the first time in 2026 (i.e. the vehicle is not yet registered in the motor register on 1 January 2026), the due dates for payment of motor vehicle tax are as follows:

- ✓ 15 December 2026, if the vehicle is registered in the motor register from 1 January to 31 September 2026;
- ✓ 15 June 2027, if the vehicle is registered in the motor register from 1 October to 31 December 2026.

If the vehicle is not in use in Estonia and is not registered in the motor register, no tax is payable.

7. My vehicle was destroyed as a result of an accident. Do I have to pay the annual fee and can I get my prepaid money back?

Motor vehicle tax is paid by the person who, according to the motor register, is the owner or authorised user of the motor vehicle on 1 January.

In the event of destruction of a vehicle, the ETCB recalculates the tax liability based on the data in the Transport Administration's motor register and issues a new tax notice. The tax liability for the vehicle is reduced until the date of deletion from the motor register.

The amount previously paid in advance will be transferred to the prepayment account in the e-services environment e-MTA. To get a refund, please submit a refund request. **Instructions on how to submit the request**

8. If a vehicle has been temporarily deleted from the motor register or its registration has been suspended for a period of the year (i.e. the vehicle is used from time to time during the tax period), how is the tax calculated?

Motor vehicle tax is essentially a property tax, not a consumption tax. If the vehicle registration is active in the motor register (status: registered) on 1 January, the tax is calculated in advance for the whole year. The temporary deletion of the vehicle from the motor register or the suspension of the entry has no effect on taxation. The tax is not calculated proportionately to the number of days of active use of the vehicle. The tax must be paid in full and will not be refunded.

Last updated on 04.12.2025