Republic of Estonia
Tax and Customs Board

Motor vehicle tax handbook

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Tax rates and calculation of tax

NB: From 1 January 2026, **minibuses with more than seven seats** (8 or 9 seats) are taxed at the category N motor vehicle tax rate in accordance with **subsection 10 of § 12 of the Motor Vehicle Tax Act**.

While the M1 category tax rate consists of three components, the N1 rate has two components:

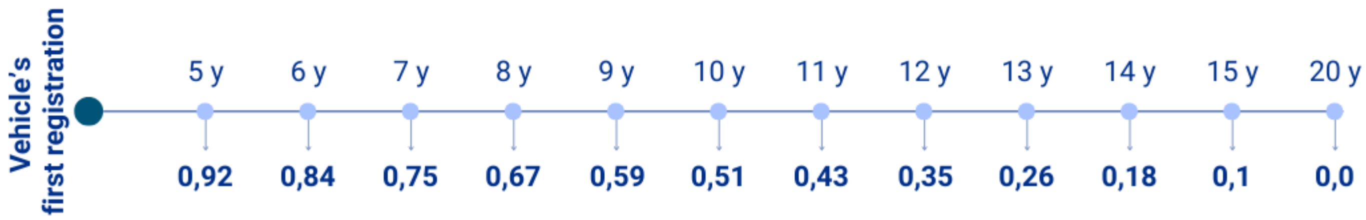
- the components for calculating the **M1 category** tax rate are the **base amount** (50 euros), the **CO_2 emission component**, and the **mass component**;
- the **N1 category** tax rate is based on the **base amount** (50 euros) and the **CO_2 emission** component.

Please note that the change in the tax rate calculation is not retroactive.

Motor vehicle tax is calculated the same way for both legal and natural persons based on data from the motor register.

The motor vehicle tax is calculated by the ETCB on the basis of the data in the motor register of the Transport Administration and according to the tax rates specified in **§§ 11–14 of the Motor Vehicle Tax Act**.

- The tax is calculated in advance for one calendar year.
- The calculation of motor vehicle tax and tax notices will be available in the e-services environment e-MTA of the ETCB by 15 February at the latest.
- The amount of tax levied on each vehicle is individual and depends on different types of factors (basic component, CO_2 component and vehicle's maximum mass).
- In determining the tax on motor vehicles of categories M1 and N1 older than five years, the age of the motor vehicle will also be taken into account. **Coefficient depending on the age of the motor vehicle is applied to the amount of the motor vehicle tax less the base amount**. The age coefficient applies to vehicles of both private and legal persons. The graph below illustrates how the age coefficient of motor vehicle tax decreases as the vehicle ages.



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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

Examples of tax formation by vehicle category and type

Tax formation by categories of motor vehicles

Audi Q7 BMW 320D XDRIVE Honda Jazz Kia Ceed Mercedes-Benz EQS 580 Porsche Cayenne GTS Porsche Taycan RAM 1500 Škoda Enyaq Škoda Octavia Škoda Rapid Toyota Corolla Volkswagen e-Up

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