Payment

- Motor vehicle tax can be paid in the **e-services environment e-MTA**.

  Pay tax in e-MTA

  You can also pay the tax by bank transfer and at the service bureaus of the Estonian Tax and Customs Board (ETCB). Find out more about payment options for **private customers** and **economic operators**.

- The tax can be paid **in full** into the **prepayment account** as soon as the tax liability arises. In order to make the payment of tax more flexible, a **standing order** can be made at an online bank to transfer smaller amounts to the prepayment account each month.

- Each person and economic operator has a **prepayment account** with a personal reference number in the e-services environment e-MTA of the ETCB, on which all amounts transferred to the ETCB are received and from which claims are paid. The prepayment account is **created automatically** and its balance and overview of operations performed is available in the e-services environment e-MTA. More information about the prepayment account for **private customers** and **economic operators**.

- Payment of motor vehicle tax **before the due date**:

  - the amount paid is in the prepayment account until the due date,

  - the amount of tax is transferred from the prepayment account automatically early in the morning following the due date for payment to cover the claim,

  - the amounts of tax are transferred from the prepayment account to cover tax claims in the order of the due dates for payment. Claims with the same due date are paid in the order set out in **subsection 6 of § 105 of the Taxation Act**.

Example

The due date for payment of motor vehicle tax is 15 June.

If you pay the tax on 1 March, the amount will remain on the prepayment account until the early morning of 16 June.

- Payment of motor vehicle tax if the **due date has passed**:

  - the amounts received on the prepayment account are automatically transferred three times a day to cover any claims – at 01:00, 10:30 and 18:30, i.e. not immediately after the receipt of the amount;

  - if several claims have not been paid, the claim with the earliest due date will be paid first.

Example

The due date for payment of motor vehicle tax is 15 December

If you pay the tax on 20 December at 12:00, the amount received on the prepayment account will be transferred to cover the motor vehicle tax on 20 December at 18:30.

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