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**.

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