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**.

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