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.**

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