Questions and answers on owner and user liability

1. Vehicle was sold abroad a long time ago. Will there be a recalculation in this regard?

If the vehicle has been sold to a foreign country, the Estonian Tax and Customs Board (ETCB) will recalculate the tax liability and issue a new tax notice. The tax liability is recalculated on the basis of the data in the Transport Administration's motor register. The tax liability is reduced until the date of entry in the motor register that indicates that the vehicle has been transferred to a foreign country.

2. My car was destroyed in a traffic accident, has been written off, and is no longer registered. Do I still have to pay the second instalment in December?

The ETCB will recalculate the tax liability on the basis of the data in the motor register of the Transport Administration and issue a new tax notice. The tax liability for the vehicle will be reduced until the date of the corresponding entry in the motor register. If, as a result of the recalculation, a claim is still outstanding, it must be paid on time.

3. I sold my vehicle to a car demolition company in the summer, which deleted it from the register, but the obligation to pay the second instalment of motor vehicle tax remains. Does this mean that the obligation to pay the second instalment is cancelled?

If the vehicle has been deleted from the motor register of the Transport Administration, the tax liability will be recalculated. The tax liability for the vehicle will be reduced until the date of the corresponding entry in the motor register.

4. How can I apply for a refund of motor vehicle tax on a vehicle that has been deleted from the register as a dismantled vehicle?

The tax liability is recalculated automatically based on the data in the Transport Administration's motor register and the tax liability is reduced until the corresponding entry in the motor register. No request has to be submitted to the ETCB.

The overpaid tax amount will be transferred to your prepayment account in the e-services environment. To receive the amount in your bank account, please submit a request in the e-services environment. **Instructions on how to submit the request**

5. I sold a vehicle for which part of the tax is still unpaid. In this case, does the tax liability automatically transfer to the buyer of the vehicle?

The tax liability is not transferred.

If the vehicle remains in Estonia, the tax liability remains in full with the former owner (**§ 10 of the Motor Vehicle Tax Act**).

If the vehicle is sold abroad and is deleted from the Estonian motor register, the period of taxation is

shortened. The tax liability decreases and a new tax notice is issued.

6. If I bought or ordered a car in 2025, but it is delivered in 2026, when is the motor vehicle tax due?

If a motor vehicle is registered in the Estonian motor register for the first time in 2026 (i.e. the vehicle is not yet registered in the motor register on 1 January 2026), the due dates for payment of motor vehicle tax are as follows:

- ✓ 15 December 2026, if the vehicle is registered in the motor register from 1 January to 31 September 2026;
- ✓ 15 June 2027, if the vehicle is registered in the motor register from 1 October to 31 December 2026.

If the vehicle is not in use in Estonia and is not registered in the motor register, no tax is payable.

7. My vehicle was destroyed as a result of an accident. Do I have to pay the annual fee and can I get my prepaid money back?

Motor vehicle tax is paid by the person who, according to the motor register, is the owner or authorised user of the motor vehicle on 1 January.

In the event of destruction of a vehicle, the ETCB recalculates the tax liability based on the data in the Transport Administration's motor register and issues a new tax notice. The tax liability for the vehicle is reduced until the date of deletion from the motor register.

The amount previously paid in advance will be transferred to the prepayment account in the e-services environment e-MTA. To get a refund, please submit a refund request. **Instructions on how to submit the request**

8. If a vehicle has been temporarily deleted from the motor register or its registration has been suspended for a period of the year (i.e. the vehicle is used from time to time during the tax period), how is the tax calculated?

Motor vehicle tax is essentially a property tax, not a consumption tax. If the vehicle registration is active in the motor register (status: registered) on 1 January, the tax is calculated in advance for the whole year. The temporary deletion of the vehicle from the motor register or the suspension of the entry has no effect on taxation. The tax is not calculated proportionately to the number of days of active use of the vehicle. The tax must be paid in full and will not be refunded.

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