Taxation period and incurrence of tax liability

The period of taxation of motor vehicle tax is one year and the tax liability arises:

- ✓ on 1 January of the current year, or
- ✓ upon the first registration of a vehicle in the motor register, or
- ✓ upon expiry or termination of temporary deletion of a vehicle from the motor register, or
- ✓ upon termination of suspension of a vehicle in the motor register.

- ※ **On 1 January 2027**, a provision of the Act enters into force according to which motor vehicles with a register entry that has been **suspended** from the motor register are also subject to motor vehicle tax.

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