Tax rates and calculation of tax

NB: From 1 January 2026, **minibuses with more than seven seats** (8 or 9 seats) are taxed at the category N motor vehicle tax rate in accordance with **subsection 10 of § 12 of the Motor Vehicle Tax Act**.

While the M1 category tax rate consists of three components, the N1 rate has two components:

- ✓ the components for calculating the **M1 category** tax rate are the **base amount** (50 euros), the **CO_2 emission component**, and the **mass component**;

- ✓ the **N1 category** tax rate is based on the **base amount** (50 euros) and the **CO_2 emission** component.

Please note that the change in the tax rate calculation is not retroactive.

Motor vehicle tax is calculated the same way for both legal and natural persons based on data from the motor register.

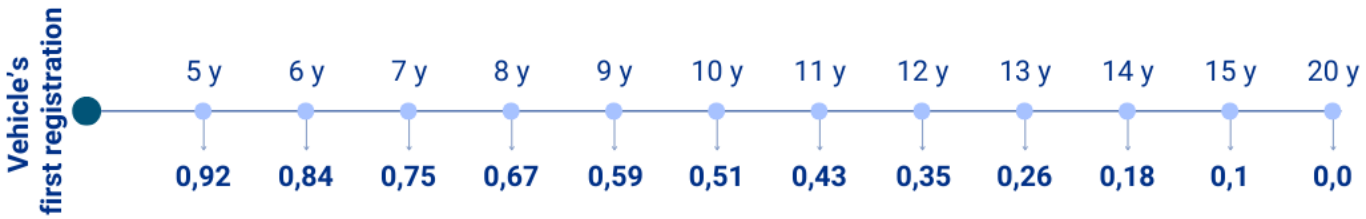
The motor vehicle tax is calculated by the ETCB on the basis of the data in the motor register of the Transport Administration and according to the tax rates specified in **§§ 11–14 of the Motor Vehicle Tax Act**.

- ※ The tax is calculated in advance for one calendar year.

- ※ The calculation of motor vehicle tax and tax notices will be available in the e-services environment e-MTA of the ETCB by 15 February at the latest.

- ※ The amount of tax levied on each vehicle is individual and depends on different types of factors (basic component, CO_2 component and vehicle's maximum mass).

- ※ In determining the tax on motor vehicles of categories M1 and N1 older than five years, the age of the motor vehicle will also be taken into account. **Coefficient depending on the age of the motor vehicle is applied to the amount of the motor vehicle tax less the base amount**. The age coefficient applies to vehicles of both private and legal persons. The graph below illustrates how the age coefficient of motor vehicle tax decreases as the vehicle ages.



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