Issuing a tax notice

Pursuant to **§ 5 of the Motor Vehicle Tax Act**, the Tax and Customs Board issues a tax notice to a person who, according to the data in the motor register of the Transport Administration, is the owner or authorised user (if the owner of the vehicle is a lessor) of a motor vehicle as of 1 January.

- A **tax notice is not issued and there is no tax liability** where the amount of tax is less than 10 euros (subsection 1 of § 100 of the Taxation Act).

- We will issue the tax notice and the notification regarding the non-assessment of tax in the e-services environment e-MTA by **15 February** at the latest.

- If you would like to receive your tax notice
    - **by email**, please send a request to **eraklient@emta.ee**.

    - **by post**, please send a request to **emta@emta.ee**.

SPECIAL CASES

A motor vehicle tax notice is issued **within 15 working days** after an entry is made in the motor register in the following cases:

- a vehicle is registered in the Estonian motor register for the first time, as of the day following the entry in the motor register;

- if, during the taxable period, the temporary deletion of a motor vehicle is terminated, the term for the temporary deletion expires or the entry in the register is restored;

- if a vehicle is deleted from the motor register within the meaning of **subsection 5 of § 77 of the Road Traffic Act**;

- during the taxable period, an entry is made in the population register concerning the right of custody of a child (**clause 3 of subsection 1 of § 15^2 of the Motor Vehicle Tax Act**).

Notification of the issuance of a tax notice

We will send a notification of the issuance of a tax notice to your national mailbox in the **State Portal eesti.ee**. To read the notification, click the button "**Log into self-service**" on the home page of the State Portal, log in and select "**Mailbox**" from the menu.

- If you have redirected your national mailbox to your personal e-mail address (e.g. @gmail.com), you will receive a notification there as well. The e-mail address of the Tax and Customs Board in the national mailbox is **70000349@eesti.ee.**

- **For security reasons, links, information subject to tax secrecy, and other high-risk personal data have been removed from notifications sent via the national mailbox.**
  This has been done to reduce the risk of clients falling victim to fraud and suffering potential harm.

- **In order for national mailbox notifications to reach your personal e-mail address, we strongly recommend that you check whether and to which personal e-mail address your national mailbox messages are directed.** To check and change the address, select "Contact details" from the national mailbox menu.

You can always check whether a tax notice has been issued to you **in the e-services environment e-MTA**.

Last updated on 18.03.2026