Challenging a tax notice

If you find that the motor vehicle tax notice prepared by the Tax and Customs Board violates your rights or restricts your freedoms, you can, within 30 days of the day of delivery of the tax notice (**§§ 52–55 of the Taxation Act**):

- **file a challenge** with the Tax and Customs Board (**subsections 1 and 3 of § 137** and **subsection 1 of § 138 of the Taxation Act**), or

- take the **complaint to court** (**subsection 1 of § 151 of the Taxation Act** and **subsection 6 of § 8**, **§ 40** and **subsections 1 and 2 of § 46 of the Code of Administrative Court Procedure**).

More information about filing a challenge for **private customers** and **economic operators** (in Estonian).

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