Inheriting a vehicle

Within five working days of a change in the personal data related to the vehicle, the successor must formalise the changes either in the **e-service of the Transport Administration** or in **a service bureau**.

In the event of inheriting a vehicle during a tax year, the successor must pay motor vehicle tax **as of 1 January of the new tax year.**

If a tax notice has been issued to an owner or authorised user entered in the motor register before their death, the motor vehicle tax liability is transferred to the successor (**§ 35 of the Taxation Act**).

For more information on inherited tax liabilities, see the web page „**Estate**".

If you have any questions regarding a deceased person's tax liability, please send an email to **emta@emta.ee** along with a succession certificate. Based on the succession certificate, the Tax and Customs Board reviews the deceased person's claims and, if necessary, recalculates the tax liability.

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