Transfer of a vehicle

The Tax and Customs Board issues a tax notice for payment of motor vehicle tax to a person who, according to the records of the Transport Administration as of 1 January, is the motor vehicle's owner or authorised user (if the owner of the vehicle is a non-resident or a lessor).

Pursuant to **subsection 2 of § 10 of the Motor Vehicle Tax Act** upon the transfer of a vehicle (sale, gift, exchange) or transfer of the right of use, the tax liability remains **in full with the former owner**.

The tax liability arises in advance for the current year, and the annual tax amount must be paid in full and on time.

The new owner or authorised user (if the vehicle owner is a non-resident or a lessor) becomes liable for the tax as of 1 January of the new tax period.

If a vehicle is sold abroad and is deleted from the Estonian motor register, the period of taxation is shortened. The tax liability decreases and a new tax notice is issued.

More information about deleting a vehicle from the register

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