A vehicle declared wanted by the Police and Border Guard Board

If a vehicle is **temporarily deleted from the motor register due to being declared wanted** based on **clause 2 of subsection 8 of § 77 of the Road Traffic Act**, the tax liability is suspended for the period during which the vehicle is declared wanted by the Police and Border Guard Board **due to theft**.

If a vehicle is temporarily deleted from the motor register due to theft, then:

- **the tax period for the current year is shortened**, and the tax is calculated up to the date of the vehicle's deletion, i.e. the date of the entry in the motor register, and a new tax notice is issued;

- **the tax is calculated only for the time the vehicle was registered in the motor register**, that is, there is no tax liability for the period during which the vehicle was temporarily deleted from the register due to theft;

- **when the vehicle is found, a new tax amount is calculated for the vehicle** from the date of entry in the motor register until the end of the tax period, and a new tax notice is issued.

Example

A vehicle is subject to tax for the period from 1 January to 31 December.

The vehicle is stolen on 5 June. Based on the information provided by the Police and Border Guard Board, the Transport Administration submits to the Tax and Customs Board information on the temporary deletion of the vehicle due to theft on 12 June. The tax period is shortened, and the owner is issued a new tax notice covering the period from 1 January to 12 June.

If, based on information from the Police and Border Guard Board regarding the termination of search, the Transport Administration forwards information about the vehicle being found to the Tax and Customs Board on 20 July, the Tax and Customs Board issues a new tax notice for the period from 21 July to 31 December.

If you have already paid your motor vehicle tax and your tax liability is subsequently reduced, the overpaid amount will be transferred to your **prepayment account** in the e-services environment e-MTA.

To receive a refund to your bank account, please submit an **application for refund of the available funds of the prepayment account** in the e-services environment. For more information, see the **instructions for submitting the application.**

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