

REPUBLIC OF ESTONIA
TAX AND CUSTOMS BOARD

Motor vehicle tax handbook

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Tax exemptions

- **The vehicles of vital service providers** (e.g. rescue service, ambulance and police vehicles) and vehicles benefiting from tax exemption provided for in an international treaty **are exempt from the motor vehicle tax**.

- **No exemption from motor vehicle tax** is provided for persons **with disabilities** or for vehicles converted for them.

- **Pensioners are not exempt** from payment of motor vehicle tax, nor are they eligible for a more favourable payment arrangement.

EXEMPT FROM MOTOR VEHICLE TAX

Vehicle	Explanation
Emergency response vehicles	The tax exemption arises on the basis of the identifier “emergency vehicle” in the data of the owner and vehicle in the motor register. The list of emergency vehicles is derived from Government of the Republic Regulation No 77 of 16 June 2011 **“The list of emergency response vehicles, the procedure for their identification and the applicable traffic rules”**. According to the Road Traffic Act, an emergency response vehicle is a vehicle and off-road vehicle used to perform urgent functions or official duties or duties whereby it is necessary to warn other road users of the presence of such vehicles.

Vehicle	Explanation
Vehicles in cases provided for in international treaties	At the request of the Ministry of Foreign Affairs (**submitted to the Transport Administration**): motor vehicles belonging to a diplomatic representation and consular post of a foreign country, a special mission, a representation or headquarters of an international organisation recognised by the Ministry of Foreign Affairs, an institution of the European Union or an agency or institution established under the law of the European Union, a diplomatic representative of a foreign country and a consular officer accredited to Estonia, except for an honorary consul, a representative of a special mission and an international organisation, and an administrative staff of a diplomatic mission, consular post and special mission; At the request of the Ministry of Defence (**submitted to the Transport Administration**): upon application of the tax incentive provided for in an international agreement, motor vehicles belonging to the military headquarters and the armed forces and civilian staff of a NATO Member State or a Member State of the European Union participating in the implementation of the measures of the common security and defence policy, and their dependants, members of foreign armed forces and civilian staff and their dependants, employees of the contractual partner of foreign armed forces, members of international military headquarters and their dependants, and employees of the contractual partner of the headquarters and their dependants, and the armed forces and civilian staff of a foreign country which is not a Member State of the European Union or a Member State of NATO and an international military educational institution.

Last updated on 16.04.2026