

REPUBLIC OF ESTONIA
TAX AND CUSTOMS BOARD

Motor vehicle tax handbook

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Payers

Motor vehicle tax is to be paid by:

1. **owners of motor vehicles registered in the motor register**:

- ✓ natural persons
- ✓ legal persons
- ✓ public legal persons
- ✓ state, rural municipality or city authorities

2. **authorised users**, if the owner of the vehicle is a **lessor**, a non-resident natural person or a legal person.

- ※ According to the **Credit Institutions Act**, leasing transactions are financial services. The concepts of leasing contract and lessor are explained in the **Law of Obligations Act**.

- ※ Where the owner of a motor vehicle or its trailer is a natural person who does not have an Estonian residence permit or a legal person who is not registered in Estonia in accordance with legislation, a natural person who has Estonian citizenship or a residence permit or right in Estonia and permanent residence in Estonia or a legal person registered in Estonia who is authorised by the owner of the motor vehicle or trailer is entered into the motor register as the authorised user (**subsection 4 of § 76 of the Road Traffic Act**).

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