

REPUBLIC OF ESTONIA
TAX AND CUSTOMS BOARD

Motor vehicle tax handbook

Table of contents

Tax notice **3**
Issuing a tax notice **3**
Revocation of a tax notice **5**
Challenging a tax notice **7**
Questions and answers **8**

Tax notice

A motor vehicle tax notice is an administrative act on the basis of which a tax liability arises for a taxpayer. You can view your tax notice in the **e-services environment e-MTA** by 15 February at the latest.

View tax notice

NB! The motor vehicle tax notice must be downloaded from the e-services environment before using the e-services.

The Taxation Act allows the Tax and Customs Board to deliver documents electronically. The Motor Vehicle Tax Act also imposes an additional obligation on the Tax and Customs Board to ensure that the motor vehicle tax notice has been received and reviewed by the addressee.

Therefore, when logging into e-MTA, you must first open and download the motor vehicle tax notice before using other e-services. After that, you can use the e-services as usual.

This solution helps ensure that important information – such as the amount of the tax liability, due dates, and other obligations – is not overlooked.

Last updated on 23.01.2026

Issuing a tax notice

Pursuant to **§ 5 of the Motor Vehicle Tax Act**, the Tax and Customs Board issues a tax notice to a person who, according to the data in the motor register of the Transport Administration, is the owner or authorised user (if the owner of the vehicle is a lessor) of a motor vehicle as of 1 January.

- A **tax notice is not issued and there is no tax liability** where the amount of tax is less than 10 euros (subsection 1 of § 100 of the Taxation Act).

- We will issue the tax notice and the notification regarding the non-assessment of tax in the e-services environment e-MTA by **15 February** at the latest.

- If you would like to receive your tax notice
  - **by email**, please send a request to **eraklient@emta.ee**.
  - **by post**, please send a request to **emta@emta.ee**.

SPECIAL CASES

A motor vehicle tax notice is issued **within 15 working days** after an entry is made in the motor register in the following cases:

- a vehicle is registered in the Estonian motor register for the first time, as of the day following the entry in the motor register;
- if, during the taxable period, the temporary deletion of a motor vehicle is terminated, the term for the temporary deletion expires or the entry in the register is restored;
- if a vehicle is deleted from the motor register within the meaning of **subsection 5 of § 77 of the Road Traffic Act**;
- during the taxable period, an entry is made in the population register concerning the right of custody of a child (**clause 3 of subsection 1 of § 15^2 of the Motor Vehicle Tax Act**).

Notification of the issuance of a tax notice

We will send a notification of the issuance of a tax notice to your national mailbox in the **State Portal eesti.ee**. To read the notification, click the button "**Log into self-service**" on the home page of the State Portal, log in and select "**Mailbox**" from the menu.

- If you have redirected your national mailbox to your personal e-mail address (e.g. @gmail.com), you will receive a notification there as well. The e-mail address of the Tax and Customs Board in the national mailbox is **70000349@eesti.ee.**
- **For security reasons, links, information subject to tax secrecy, and other high-risk personal data**

- **have been removed from notifications sent via the national mailbox.**
  This has been done to reduce the risk of clients falling victim to fraud and suffering potential harm.

- **In order for national mailbox notifications to reach your personal e-mail address, we strongly recommend that you check whether and to which personal e-mail address your national mailbox messages are directed.** To check and change the address, select “Contact details” from the national mailbox menu.

You can always check whether a tax notice has been issued to you **in the e-services environment e-MTA**.

Last updated on 18.03.2026

Revocation of a tax notice

If new circumstances arising from the Motor Vehicle Tax Act become evident during the tax period (year), the Tax and Customs Board will **revoke the earlier tax notice and recalculate the tax amount**.

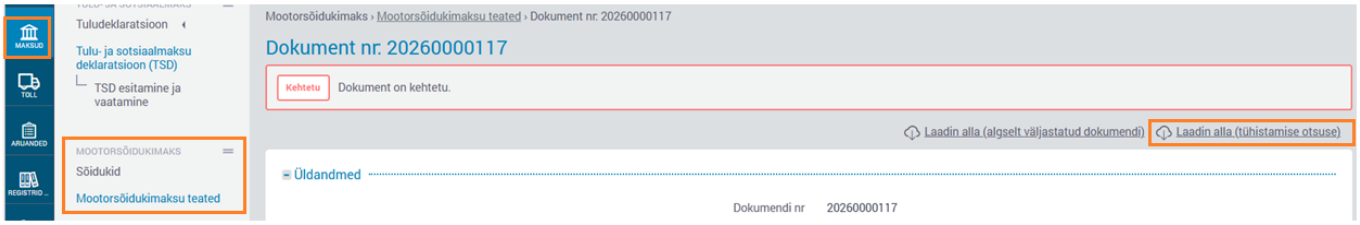
A new circumstance could be, for example:

Birth of a child / acquisition of full legal custody of a child Deletion of a vehicle from the motor register Declaration of a vehicle as wanted by the Police and Border Guard Board

We will send a notification to your **national mailbox eesti.ee** regarding the revocation of an earlier tax notice and the issue of a new one. You can view the revocation decision and the new tax notice issued in the **e-services environment e-MTA**.

To **download** the tax notice revocation decision to your computer or smart device:

1. On the **Motor vehicle tax notices** page, click on the document number of the invalid tax notice or the “**View details**” icon at the end of the row.
2. A new page displaying the tax notice will open.
3. Click the “**Download (voiding decision)**” button in the upper-right corner of the page.



Additional payment and refund of tax

The recalculated annual motor vehicle tax amount can be found on your **new valid tax notice**.

NB! If motor vehicle tax is recalculated after the due date(s) for the instalment payment(s), the entire amount of tax paid under your previous tax notice will be transferred to your prepayment account in the e-services environment. Any amount paid under a previously valid tax notice before the due date may also appear in your prepayment account.

If the new amount of the annual tax is

- **smaller** than the amount in your prepayment account, the amount required for payment is available in the prepayment account. You can request a refund of the overpaid amount to your **bank account** or leave it in the prepayment account for future tax obligations;

- **equal** to the amount in your prepayment account, the amount required for payment is available in the prepayment account;

- **greater** than the amount in your prepayment account, you must transfer additional funds to your prepayment account by the due date.

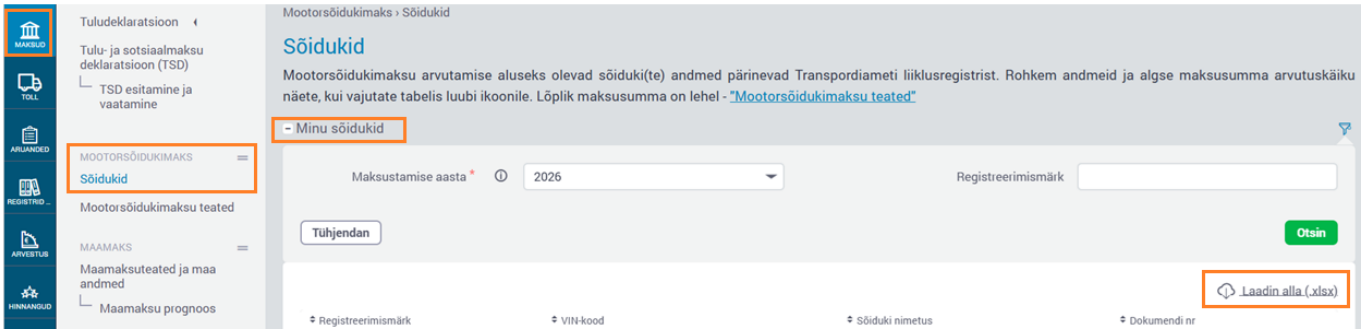
You can find an overview of claims and the status of your prepayment account under "**Accounting**" – **"Overview of claims"** in the e-services environment.

NB! If your previous motor vehicle tax notice(s) has/have been revoked and you had an outstanding amount included in a **tax debt payment schedule**, the **payment schedule will also be adjusted**.
Additional information on compliance with payment schedule

Overview of vehicles and tax notices

To view **changes made to tax notices** during the tax period (addition of vehicles, shortening of the tax period, etc.), download the **table showing your vehicles** in the e-services environment e-MTA:

1. In the e-services menu, select **Taxes – Motor vehicle tax – Vehicles.**
2. To download the overview, click the "**Download**" button in the upper right corner of the **My vehicles** page.



The downloaded table contains two sheets:

- "Vehicle data" sheet provides information on vehicle taxation and changes.
- "Tax notices" sheet provides an overview of all valid and invalid tax notices for the tax period.

Last updated on 18.03.2026

Challenging a tax notice

If you find that the motor vehicle tax notice prepared by the Tax and Customs Board violates your rights or restricts your freedoms, you can, within 30 days of the day of delivery of the tax notice (**§§ 52–55 of the Taxation Act**):

- **file a challenge** with the Tax and Customs Board (**subsections 1 and 3 of § 137** and **subsection 1 of § 138 of the Taxation Act**), or
- take the **complaint to court** (**subsection 1 of § 151 of the Taxation Act** and **subsection 6 of § 8**, **§ 40** and **subsections 1 and 2 of § 46 of the Code of Administrative Court Procedure**).

More information about filing a challenge for **private customers** and **economic operators** (in Estonian).

Last updated on 18.03.2026

Questions and answers

1. Can the motor vehicle tax notice be printed or sent to an e-mail address?

The tax notice can be downloaded as a PDF document from the e-services environment e-MTA, saved on your computer or smart device and attached to an e-mail.

2. I have not received an email or a message about a motor vehicle tax notice. How can I find out if a notice has been issued to me?

An e-mail or text message is sent to inform you when a tax notice is issued.

The ETCB sends a notification about the tax notice to your national mailbox on the eesti.ee website. The notification is sent to the e-mail address personalidentificationcode@eesti.ee or registrycode@eesti.ee.

Please log in to the self-service portal for citizens or entrepreneurs at **eesti.ee** and open “Mailbox” from the menu on the left.

If you have forwarded messages from your national mailbox to your other email address (e.g., @gmail.com), you will also receive notifications there.

We strongly recommend that you check and, if necessary, update the email address to which your national mailbox messages are forwarded.

Whether a tax notice has been issued can be checked in the **e-services environment e-MTA**.

3. I have been asked to pay motor vehicle tax, but I have not received an "official" invoice for it. Am I obliged to pay without a proper invoice?

The tax authority is not required to issue an invoice in order to submit a tax claim. The obligation to pay motor vehicle tax (as well as other taxes) arises from the Motor Vehicle Tax Act and the Taxation Act and not from the invoice. All tax notices, including the amount to be paid, due date and the reference number, are made available in the e-services environment of the ETCB, which is the official notification channel prescribed by law.

4. I informed the ETCB that I was filing a challenge against the motor vehicle tax notice. Does that mean that I do not have to make a payment until I get an answer?

If a taxable person files a challenge pursuant to the Taxation Act, the tax authority will verify the submitted information and make a decision on the challenge. As long as the challenge has not been satisfied, the tax liability will remain in force and the tax must be paid in accordance with the law in force.

Last updated on 30.10.2025