Payment dates in 2026

Vehicle in the motor register	Estonian Tax and Customs Board issues tax notice	Due dates for payment of tax
as at 1 January	by 15 February	15 June and 15 December*
NB! In the case of a purchase/sale of a used vehicle, the full annual tax is paid by the person who owned the vehicle on 1 January. The tax liability of the buyer of the vehicle begins on 1 January of the new year.		

* Mootor vehicle tax must be paid in two instalments during the year:

- ✓ half of the amount of tax by **15 June** and
- ✓ the remaining by **15 December**.

The tax amount can be paid in full by 15 June.

Vehicle is registered for the first time in Estonian motor register	Estonian Tax and Customs Board issues tax notice	Due dates for payment of tax
1 January – 30 September	within 15 working days of registration	15 December
1 October – 31 December	within 15 working days of registration	15 June 2027
NB! If a vehicle is registered in the Estonian motor register for the first time after 1 January, the amount of motor vehicle tax will be calculated in proportion to the days remaining until the end of the year.		

Last updated on 22.01.2026