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.

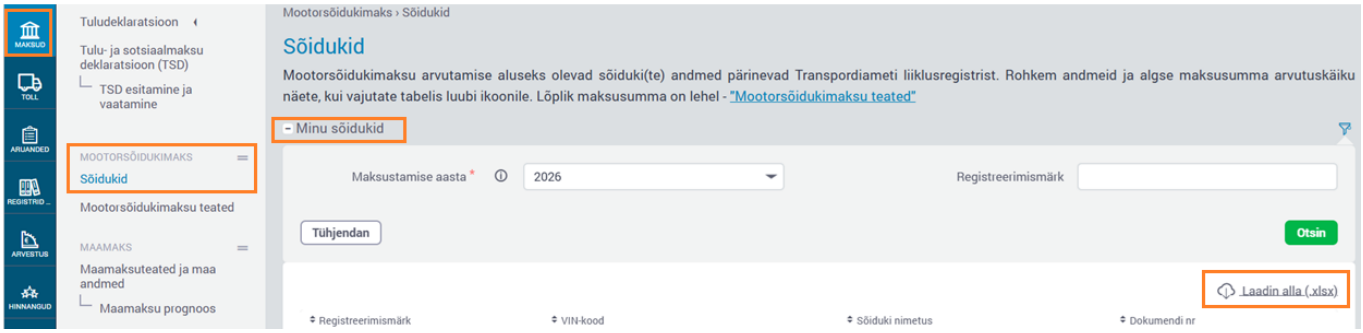
You can find an overview of claims and the status of your prepayment account under "**Accounting**" – **"Overview of claims"** in the e-services environment.

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.

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