REPUBLIC OF ESTONIA
TAX AND CUSTOMS BOARD

Motor vehicle tax handbook

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Vehicle data from the Motor Register of the Transport Administration

The Transport Administration submits to the ETCB the information necessary for calculating the tax rates and exemptions provided for in **§§ 11–15 of the Motor Vehicle Tax Act**:

1. General data of the owner or authorised user of a motor vehicle

The data relating to the owner or authorised user (name, personal identification code, date of birth) help to link the person with a vehicle to determine the amount of tax.

2. Data to identify a motor vehicle

Such data is, for example, the VIN and registration number of a vehicle.

3. Technical data of motor vehicle

The technical data required to calculate the motor vehicle tax are the age of a vehicle, engine capacity, specific emissions of CO_2 and the methodology for measuring it, mass, kilowatts, the indication "NOVC-HEV" (Not-Off-Vehicle Charging Hybrid Electric vehicle) or "OVC-HEV" (Off-Vehicle Charging Hybrid Electric Vehicle), the indication of special conditions (motor caravan).

Check your vehicle data in the motor register so that the data on which the tax calculation is based is correct.

Vehicle data in the motor register

If you have any questions about your vehicle details or would like to correct them, please contact the **Transport Administration**:

info@transpordiamet.ee

+372 620 1200

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Questions and answers

1. How is it possible that the calculator gives a completely different amount of tax for seemingly similar category N1 vehicles?

In the case of an N1 vehicle, the specific power (specific power = engine power ÷ (maximum mass – unladen mass)) is always checked first and it is determined whether it is subject to the tax formula for an M1 or N1 passenger car.

A motor vehicle of **category N1** the specific power of which, according to the data in the motor register, exceeds 0.20 kilowatts per kilogram of payload will be subject to the tax rate applicable to motor vehicles of category M1 (**subsection 10 of § 13 of Motor Vehicle Tax Act**). Therefore, the annual fee for two vehicles of the N1 category, which are completely similar in appearance, may turn out to be different.

2. Does the amount of the tax depend on whether the owner of the vehicle is a legal person or a natural person?

No, it does not. Motor vehicle tax is calculated for both legal and natural persons using the same tax formula.

3. According to the calculator, the annual tax for my wheeled tractor (T5) is 0 euros, while it is said that motor vehicle tax applies to wheeled tractors (including T5) as well. Is the tax calculation of the Tax and Customs Board and the Transport Administration correct?

Motor vehicle tax is levied on wheeled tractors of categories T1b and T5 equipped with internal combustion engines and with an unladen mass not exceeding 1,000 kg. If the unladen mass of such a wheeled tractor exceeds 1,000 kg, it is not subject to motor vehicle tax.

4. How is the vehicle tax calculated when two vehicles with the same data are compared, but one belongs to category M1 and the other to category N1?

In the case of N1 vehicles, the tax is generally calculated on the basis of two components: a base amount (50 euros) and CO_2 emissions, and the age of the vehicle is taken into account as well.

In the case of M1 vehicles, the tax is generally calculated on the basis of three components: a base amount (50 euros), CO_2 emissions and vehicle mass. The age of the vehicle is taken into account as well.

The amount of the tax is affected by the difference in the calculation formula resulting from the law.

5. How is the annual tax calculated for a vehicle that uses two fuels (e.g. petrol and natural gas) if the CO_2 emissions of the fuels in the register are different?

If two values are available, the lower CO_2 value will be used to calculate the tax.

6. I would like to calculate the tax myself. The vehicle has both WLTP and NEDC values in the motor register of the Transport Administration. Which one should I use?

Where two values are available, the WLTP must always be used to calculate the tax. Until 1 September 2017, the NEDC method was used, but since 2017 the WLTP system has been used.

7. If a vehicle is fitted with an LPG system in addition to a petrol engine, will this be taken into account in the calculation of the motor vehicle tax?

The impact of the LPG system installed on a vehicle is taken into account when the LPG system has been subjected to vehicle-specific type approval tests for the determination of the CO_2 quantity and the CO_2 data are entered in the motor register.

Many LPG systems don't have measured vehicle-based CO_2 indicators, which is why there's no reliable data to draw from. In these cases, there are no CO_2 values regarding LPG fuel available in the motor register.

We ask you to review the type approval documents for the LPG system. If these documents specify the CO_2 values of the engine of the vehicle, please submit them to the Transport Administration so that the vehicle data can be corrected in the motor register, if necessary.

8. At the beginning of the year I changed the registration plate on my vehicle, the technical data of the vehicle did not change. Motor vehicle tax has been imposed on the vehicle on the basis of the old registration plate. Do I need to request an amendment of the tax notice?

You do not need to request an amendment to the tax notice. The Estonian Tax and Customs Board calculates motor vehicle tax on 1 January on the basis of the technical data, including the registration plate valid at the time.

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