



EUROPEAN COMMISSION

Directorate-General for Internal Market, Industry, Entrepreneurship and SMEs
Single Market Enforcement
Notification of Regulatory Barriers

Message 201

Communication from the Commission - TRIS/(2025) 0472

Directive (EU) 2015/1535

Notification: 2024/0313/EE

Forwarding of the response of the Member State notifying a draft (Estonia) to comments (5.2) of European Commission.

MSG: 20250472.EN

1. MSG 201 IND 2024 0313 EE EN 13-06-2024 19-02-2025 EE ANSWER 13-06-2024

2. Estonia

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4. 2024/0313/EE - T40T - Urban and road transport

5.

6. We thank the European Commission for its comments (16.10.2024, C(2024) 7376 final) on the Estonian motor vehicle tax notice No. 313. As our feedback, we would like to clarify the following:

You note that, in your opinion, Section 190(24)(1) of the Registration Fee Regulation seems to apply only to vehicles that are already on the Estonian market and are subject to taxation on their first change of ownership. However, that is not the case. This section applies to the calculation of the registration fee without exception. The registration fee is paid both upon the first change of ownership and upon the initial registration of a new or used vehicle from another country in the Estonian traffic register.

In conclusion, you recommend that we ensure uniform taxation of vehicles brought from another Member State and those already in use on the Estonian market. According to the above explications, those vehicles are indeed taxed in the same way, since the registration fee is paid on exactly the same basis.

Secondly, you point out that we could also incorporate the exemption under Article 5 of Directive 83/182/EEC in the Motor Vehicle Tax Act. We explain that, as a result of the legal analysis, we concluded that the Motor Vehicle Tax Act must provide for an exemption under said directive only for students. We did not consider it necessary to establish an exemption for employees, because if a person commutes from a foreign country to work in Estonia on a daily basis, they will have no obligation to register the vehicle and pay the resulting registration fee and motor vehicle tax. According to Section 76 of the Estonian Traffic Act, a vehicle that has been in Estonia for more than one year must be registered in Estonia. If a person returns to their country every week or month, they do not have to register the vehicle.

We would also like to inform you that we are sending, in parallel with this reply, the final text of notification 2024/0425/EE. It is also the final text of notifications 2024/0060, 2024/0061 and 2024/0313.

European Commission
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