



EUROPEAN COMMISSION

Brussels, 25.3.2024  
(2024) 2100 final

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ESTONIA

**Subject: Notification 2024/60/EE**

**Draft Motor Vehicle Tax Act**

**Delivery of comments pursuant to Article 5(2) of Directive (EU) 2015/1535 of 9 September 2015**

Sir,

Within the framework of the notification procedure laid down by Directive (EU) 2015/1535<sup>1</sup>, the Estonian authorities notified to the Commission on 7 February 2024 the draft 'Motor Vehicle Tax Act' under the reference 2024/60/EE.

According to the notification message, the notified draft lays down a motor vehicle tax which is levied on a motor vehicle on the basis of its characteristics (category, weight, engine capacity, age of the motor vehicle, CO2 emissions) the tax rates and the calculation. The tax ranges from 30 EUR to 440 EUR.

Examination of the notified draft has prompted the Commission to issue the following comments:

The Estonian authorities should draw their attention to Council Directive 83/182/EEC on tax exemptions within the Community for certain means of transport temporarily imported into one Member State from another<sup>2</sup> (hereafter 'Council Directive

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<sup>1</sup> Directive (EU) 2015/1535 of the European Parliament and of the Council of 9 September 2015 laying down a procedure for the provision of information in the field of technical regulations and of rules on Information Society services, OJ L 241, 17.9.2015, p. 1.

<sup>2</sup> Council Directive 83/182/EEC of 28 March 1983 on tax exemptions within the Community for certain means of transport temporarily imported into one Member State from another, OJ L 105, 23.4.1983, p. 59–63.

83/182/EEC'), especially its Article 5 which provides for exemption from taxes on cars for students and workers, in order to consider application of this exemption to the taxes at issue.

The Estonian authorities are therefore invited to align the notified draft with the above-mentioned provisions of Council Directive 83/182/EEC.

The Commission invites the Estonian authorities to take the above comments into account.

The Commission furthermore reminds the Estonian authorities that once the definitive text has been adopted, they are required to communicate it to the Commission in accordance with Article 5(3) of Directive (EU) 2015/1535.



For the Commission

Kerstin Jorna  
Director-General

Directorate-General for Internal  
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