

Section 15 of the Motor Vehicle Tax Bill in the new wording:

**§ 15. Exemption from the motor vehicle tax**

The following vehicles shall not be taxable with the motor vehicle tax:

- 1) a power-driven vehicle registered as an emergency vehicle in the motor register;
- 2) the motor vehicles belonging to a foreign diplomatic mission and consular office, a special mission, a mission of an international organisation recognised by the Ministry of Foreign Affairs, an institution of the European Union or any agency or institution established under European Union law, a foreign diplomatic representative and consular official accredited to Estonia, with the exception of honorary consul, a representative of a special mission and an international organisation, as well as the administrative staff of the diplomatic mission, consular authorities, and special missions;
- 3) upon application of the tax incentives provided for in an international agreement to the North Atlantic Treaty Organisation (hereinafter NATO) and its subsidiary bodies, military headquarters, armed forces of a NATO member state participating in a common defence effort or a Member State of the European Union participating in a defence effort carried out within the framework of the Common Security and Defence Policy and the civilian staff accompanying them and their members, members of the armed forces and civilian staff of a foreign state and their dependants, employees of a contractor of the armed forces of a foreign state, members of international military headquarters and their dependants and employees of a contractor of the headquarters and their dependants, and motor vehicles belonging to the armed forces and civilian staff of a foreign state which is not a Member State of the European Union or a NATO member state and an international military educational institution.

Section 190<sup>25</sup> of the Traffic Act in the new wording:

**§ 190<sup>25</sup>. Exemption from the motor vehicle tax**

The following vehicles shall not be taxable with the motor vehicle tax:

- 1) a power-driven vehicle registered as an emergency vehicle in the motor register;
- 2) the motor vehicles belonging to a foreign diplomatic mission and consular office, a special mission, a mission of an international organisation recognised by the Ministry of Foreign Affairs, an institution of the European Union or any agency or institution established under European Union law, a foreign diplomatic representative and consular official accredited to Estonia, with the exception of honorary consul, a representative of a special mission and an international organisation, as well as the administrative staff of the diplomatic mission, consular authorities, and special missions;
- 3) upon application of the tax incentives provided for in an international agreement to the North Atlantic Treaty Organisation (hereinafter NATO) and its subsidiary bodies, military headquarters, armed forces of a NATO member state participating in a common defence effort or a Member State of the European Union participating in a defence effort carried out within the framework of the Common Security and Defence Policy and the civilian staff accompanying them and their members, members of the armed forces and civilian staff of a foreign state and their dependants, employees of a contractor of the armed forces of a foreign state, members of international military headquarters and their dependants and employees of a contractor of the headquarters and their dependants, and motor vehicles belonging to the armed forces and civilian staff of a foreign state which is not a Member State of the European Union or a NATO member state and an international military educational institution.