

Motor Vehicle Tax Act

Chapter 1 General Provisions

§ 1. Scope of the act

This Act provides for motor vehicle tax which is levied on motor vehicles on the basis of their characteristics.

§ 2. Motor vehicle

(1) For the purposes of this Act, a motor vehicle is one of the following types of vehicles registered in the motor register:

- 1) a motorcycle (hereinafter: *motor vehicle of categories L3e, L4e and L5e*);
- 2) a four-wheel moped (hereinafter: *motor vehicle of category L6e*);
- 3) a four-wheeled motor vehicle with an unladen mass not exceeding 450 kilograms in the case of a vehicle intended for the carriage of passengers and 600 kg in the case of a vehicle intended for the carriage of goods, other than mopeds, tractors and non-road mobile machinery (hereinafter: *motor vehicle of category L7e*);
- 4) a wheeled off-road vehicle (hereinafter *motor vehicle of category MS2*);
- 5) a wheeled tractor with a maximum design speed exceeding 40 kilometres per hour and having a minimum track width of at least 1 150 mm with the nearest axle to the driver, with an unladen mass, in running order, of more than 600 kg, and with a ground clearance not exceeding 1 000 mm and not being a special purpose wheeled tractor; in the case of a tractor with a reversible driving position, the nearest axle to the driver is that on which the tyres of the largest diameter are fitted (hereinafter the so-called wheeled tractor: *motor vehicle of category T1b*);
- 6) a wheeled tractor with an unladen mass, in running order, of not more than 600 kg, other than a special purpose wheeled tractor (hereinafter: *motor vehicle of category T3*);
- 7) a wheeled tractor with a design speed exceeding 40 kilometres per hour, other than a special purpose wheeled tractor (hereinafter *motor vehicle of category T5*);
- 8) a passenger car (hereinafter: *motor vehicle of category M1*);
- 9) a truck with a maximum mass of up to 3 500 kilograms (hereinafter: *motor vehicle of category N1*).

(2) The categories of vehicles specified in clauses (1) 1) to 3), 6), 8) and 9) of this section also include their subcategories.

§ 3. Taxable item

The object of the motor vehicle tax is:

- 1) a motor vehicle registered in the motor register;
- 2) a motor vehicle temporarily deleted or suspended from the motor register.

§ 4. Receipt of tax

The motor vehicle tax is paid to the state budget.

Chapter 2

Procedure for payment of the motor vehicle tax

§ 5. Taxpayer

The motor vehicle tax shall be paid by:

- 1) the owner of the motor vehicle; or
- 2) an authorised user within the meaning of subsection 2 (93) of the Road Traffic Act if there is an authorised user, if the owner of the vehicle is a lessor, a non-resident natural person or a legal person not registered in Estonia.

§ 6. Tax liability

(1) The motor vehicle tax is payable by a person who:

- 1) is the owner or authorised user of the vehicle as of 1 January of the period of taxation according to the motor register; or
- 2) has been entered in the Estonian motor register as the owner or authorised user of the motor vehicle during the period of taxation when the motor vehicle was first registered.

(2) If, according to the motor register, the vehicle has an authorised user at the time specified in subsection (1) of this section, the vehicle shall be liable to tax.

§ 7. Taxation period and payment of tax

(1) The period for charging motor vehicle tax is one calendar year.

(2) On the fixed-term registration of a motor vehicle, motor vehicle tax is payable for the fixed-term registration period.

(3) If a motor vehicle is registered in the motor register for the first time during a period of taxation, the motor vehicle tax shall be calculated pursuant to the procedure provided for in section 8 of this Act.

(4) 50 per cent of the motor vehicle tax shall be paid by 15 June and 50 per cent by 15 December.

§ 8. Calculation of the motor vehicle tax for a motor vehicle registered during a taxation period

(1) The motor vehicle tax for a motor vehicle that is registered in the motor register for the first time during a taxation period until 30 September shall be payable by 15 December.

(2) For a motor vehicle registered for the first time in the motor register after 30 September the motor vehicle tax shall be paid by 15 June of the following year.

(3) The motor vehicle tax shall be calculated in proportion to the number of days remaining until the end of the current taxation period as of the first day following registration.

§ 9. Procedure for payment of the tax

(1) On the basis of the information received from the motor register, the Tax and Customs Board shall, no later than 15 February, issue a tax notice to the taxpayer concerning the amount of the motor vehicle tax payable.

(2) A tax notice concerning a tax liability for a motor vehicle registered for the first time in the traffic register during a period of taxation shall be issued within 15 working days after the making of the entry in the register.

§ 10. Tax refund

In the event of transfer of a motor vehicle or transfer of the right of use of a motor vehicle during a taxation period, the motor vehicle tax paid for the taxation period shall not be refunded and the amount of tax shall not be reduced.

Chapter 3 Rates of the motor vehicle tax

§ 11. Tax rates for motor vehicles of categories L, MS2, T1b, T3 and T5

(1) For motor vehicles of categories L3e, L4e, L5e, L6e and L7e, of category MS2 with an unladen mass of up to 1 000 kilograms, of category T3 and of motor vehicles of categories T1b and T5 with an unladen mass not exceeding 1 000 kilograms, with up to ten years having passed from the date of the first registration of the motor vehicle by the date of the beginning of the taxation period, the motor vehicle tax shall be:

- 1) 30 euros if the engine capacity of the motor vehicle is between 51 and 125 cubic centimetres;
- 2) 45 euros if the engine capacity of the motor vehicle is between 126 and 500 cubic centimetres;
- 3) 60 euros if the engine capacity of the motor vehicle is between 501 and 1 000 cubic centimetres;
- 4) 75 euros if the engine capacity of the motor vehicle is between 1 001 and 1 500 cubic centimetres;
- 5) 90 euros if the engine capacity of the motor vehicle exceeds 1 500 cubic centimetres.

(2) For motor vehicles of categories L3e, L4e, L5e, L6e and L7e, wheeled off-road vehicles of category MS2 with an unladen mass not exceeding 1 000 kilograms, motor vehicles of category T3 and motor vehicles of categories T1b and T5 with an unladen mass not exceeding 1 000 kilograms, with more than ten but less than 20 years having passed from the date of the first registration of the motor vehicle by the date of the beginning of the taxation period, the motor vehicle tax shall be:

- 1) 30 euros if the engine capacity of the motor vehicle is between 126 and 500 cubic centimetres;
- 2) 45 euros if the engine capacity of the motor vehicle is between 501 and 1 000 cubic centimetres;
- 3) 60 euros if the engine capacity of the motor vehicle is between 1 001 and 1 500 cubic centimetres;
- 4) 75 euros if the engine capacity of the motor vehicle exceeds 1 500 cubic centimetres.

§ 12. Tax rates for motor vehicles of category M1

(1) For a motor vehicle of category M1 which is not fully electric within the meaning of clause 2 88¹) of the Road Traffic Act and for which data on specific carbon dioxide (hereinafter *CO₂*) emissions, calculated in accordance with the World Harmonised Light Vehicles Test Procedure (hereinafter: *WLTP*), is available in the motor register, the rate of the motor vehicle tax shall be calculated as the sum of the following three components:

- 1) the base part of 50 euros per motor vehicle;
- 2) the specific *CO₂* emissions component where each gram of *CO₂* shall be multiplied by 3 euros in the range of 118–150 grams per kilometre, by 3.5 euros in the range of 151–200 grams per kilometre, and by 4 euros in the range of 201 or more grams per kilometre;
- 3) the mass part in such a way that each kilogram exceeding the maximum mass of a power-driven vehicle of 2 000 kilograms is multiplied by 0.40 euros up to the amount of 400 euros or, in the case of a power-driven vehicle with an external loading capability which bears the indication ‘OVC-HEV’ in the motor register, such that each kilogram exceeding the

maximum mass of 2 200 kilograms of the power-driven vehicle is multiplied by 0.40 euros up to the amount of 400 euros.

(2) For a motor vehicle referred to in subsection (1) of this section, for which information on specific CO₂ emissions is available in the motor register solely on the basis of the New European Drive Cycle (hereinafter: *NEDC method*), the rate of the motor vehicle tax shall be calculated as the sum of the following three components:

- 1) the base part specified in subsection (1) of this section;
- 2) the mass part;
- 3) the specific CO₂ emissions component where the specific CO₂ emissions value is first multiplied by a factor of 1.21 and then the share per gram of CO₂ shall be calculated in accordance with the provisions of clause (1) 2) of this section.

(3) For a motor vehicle referred to in subsection (1) of this section for which no data on the specific CO₂ emissions are available in the motor register, the WLTP method reference value for the specific CO₂ emissions in grams per kilometre shall be calculated as the sum of the following three components, rounded up to the nearest integer, subject to subsection (5):

- 1) the power in kW of the internal combustion engine shall be multiplied by 0.29;
- 2) the unladen mass in kilograms of the power-driven vehicle is multiplied by 0.07;
- 3) the age of the power-driven vehicle in years by the date of the beginning of the period of taxation as of the date of first registration shall be multiplied by 4.92.

(4) The following shall be deducted from the sum obtained by adding up the values specified in clauses (3) 1)–3) of this section:

- 1) 35 grams of CO₂ per kilometre for a vehicle equipped with a compression-ignition engine;
- 2) 52 grams of CO₂ per kilometre for a motor vehicle equipped with a compression-ignition engine, which has no external charging capability and bears the notation 'NOVC-HEV' in the motor register;
- 3) 39 grams of CO₂ per kilometre for a motor vehicle equipped with a petrol engine, bearing the notation 'NOVC-HEV' in the motor register.

(5) The maximum WLTP reference value for the specific CO₂ emissions referred to in subsection (3) of this section shall be 350 grams of CO₂ per kilometre.

(6) The tax rate on motor vehicles specified in subsections (3) and (4) of this section shall be calculated as the sum of the following three components:

- 1) the base part specified in subsection (1) of this section;
- 2) the mass part;
- 3) the specific CO₂ emissions part determined according to the WLTP reference value.

(7) The tax rate for a motor vehicle specified in subsection (3) of this section, which bears the indication 'OVC-HEV' in the motor register, shall be calculated as the sum of the following two components:

- 1) the base part specified in subsection (1) of this section;
- 2) the mass part.

(8) The tax rate for a motor vehicle specified in subsection (1) of this section which is fully electric shall be calculated as the sum of the following two components:

- 1) the base part of 50 euros per motor vehicle;
- 2) the mass part in such a way that each kilogram exceeding the maximum mass of 2 400 kilograms of the motor vehicle is multiplied by 0.40 euros up to the amount of 440 euros.

(9) A motor vehicle of category M1 with the body name 'recreational vehicle' is taxed at the rate for a motor vehicle of category N1.

§ 13. Tax rates for motor vehicles of category N1

(1) For a motor vehicle of category N1, which is not fully electric and for which the specific CO₂ emissions calculated according to the WLTP method are available in the motor register, the tax rate shall be calculated as the sum of the following two components:

- 1) the base part of 50 euros per motor vehicle;
- 2) the specific CO₂ emissions component where each gram of CO₂ shall be multiplied by 3 euros in the range of 205–250 grams per kilometre, by 3.5 euros in the range of 251–300 grams per kilometre, and by 4 euros in the range of 301 or more grams per kilometre.

(2) For a motor vehicle referred to in subsection (1) of this section for which only the specific CO₂ emissions calculated according to the NEDC method are available in the motor register, the tax rate shall be calculated as the sum of the following two components:

- 1) the base part specified in subsection (1) of this section;
- 2) the specific CO₂ emissions component where the specific CO₂ emissions value is first multiplied by a factor of 1.3 and then the share per gram of CO₂ shall be calculated in accordance with the provisions of clause (1) 2) of this section.

(3) For a motor vehicle referred to in subsection (1) of this section for which no data on the specific CO₂ emissions are available in the motor register, the WLTP method reference value for the specific CO₂ emissions in grams per kilometre shall be calculated as the sum of the following three components, rounded up to the nearest integer, subject to subsections (4) and (5) of this section:

- 1) the power in kW of the internal combustion engine shall be multiplied by 0.4;
- 2) the unladen mass in kilograms of the motor vehicle is multiplied by 0.07;
- 3) the age of the motor vehicle in years by the date of the beginning of the period of taxation as of the date of first registration shall be multiplied by 5.16.

(4) In the case of a petrol-fuelled vehicle, 22 grams of CO₂ per kilometre shall be added to the sum obtained by adding up the amounts specified in clauses (3) 1) to 3) of this section.

(5) In the case of a motor vehicle equipped with a compression-ignition engine, which has no external charging capability and bears the notation 'NOVC-HEV' in the motor register, or a motor vehicle equipped with a petrol-fuelled engine, bearing the notation 'NOVC-HEV' in the motor register, 20 grams of CO₂ per kilometre shall be deducted from the sum obtained by adding up the values specified in clauses (3) 1) to 3) of this section.

(6) The maximum WLTP reference value for the specific CO₂ emissions referred to in subsection (3) of this section shall be 350 grams of CO₂ per kilometre.

(7) The tax rate on motor vehicles specified in subsections (3)–(5) of this section shall be calculated as the sum of the following two components:

- 1) the base part specified in subsection (1) of this section;
- 2) the specific CO₂ emissions part determined according to the WLTP reference value.

(8) The tax rate of a motor vehicle specified in subsection (3) of this section, which bears the indication 'OVC-HEV' in the motor register, shall be the base part specified in subsection (1) of this section.

(9) The tax rate of a motor vehicle specified in subsection (1) of this section which is fully electric shall be 30 euros per motor vehicle.

(10) A motor vehicle of category N1 with a specific power exceeding 0.20 kW per kilogram of load-bearing capacity according to the motor register shall be taxed at the rate of a motor vehicle in category M1 by applying, in the case of a natural person, a multiplier depending on the age of the motor vehicle.

§ 14. Motor vehicle age multiplier

(1) The tax rate for motor vehicles of categories M1 and N1 shall be multiplied by a multiplier dependent on the age of the motor vehicle, which is:

- 1) 0.92 if at least five years have passed from the date of first registration of the motor vehicle by the date of the beginning of the taxation period;
- 2) 0.84 if at least six years have passed from the date of first registration of the motor vehicle by the date of the beginning of the taxation period;
- 3) 0.75 if at least seven years have passed from the date of first registration of the motor vehicle by the date of the beginning of the taxation period;
- 4) 0.67 if at least eight years have passed from the date of first registration of the motor vehicle by the date of the beginning of the taxation period;
- 5) 0.59 if at least nine years have passed from the date of first registration of the motor vehicle by the date of the beginning of the taxation period;
- 6) 0.51 if at least ten years have passed from the date of first registration of the motor vehicle by the date of the beginning of the taxation period;
- 7) 0.43 if at least 11 years have passed from the date of first registration of the motor vehicle by the date of the beginning of the taxation period;
- 8) 0.35 if at least 12 years have passed from the date of first registration of the motor vehicle by the date of the beginning of the taxation period;
- 9) 0.26 if at least 13 years have passed from the date of first registration of the motor vehicle by the date of the beginning of the taxation period;
- 10) 0.18 if at least 14 years have passed from the date of first registration of the motor vehicle by the date of the beginning of the taxation period;
- 11) 0.1 if at least 15 years have passed from the date of first registration of the motor vehicle by the date of the beginning of the taxation period;
- 12) 0 if at least 20 years have passed from the date of first registration of the motor vehicle by the date of the beginning of the taxation period.

(2) The multiplier of the motor vehicle tax rate shall be applied to the amount of motor vehicle tax less the base component.

§ 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) the motor vehicles belonging to the North Atlantic Treaty Organisation (hereinafter: *NATO*) and its subsidiary bodies, military headquarters, the armed forces of a NATO member state participating in a common defence action or of a Member State of the European Union participating in a common defence action conducted in the framework of the Common Security and Defence Policy, and the civilian staff accompanying them, as well as to their members, the members of the armed forces and civilian staff of a foreign State and their dependants, the personnel of contractors of the armed forces of a foreign State, the members of international military headquarters and their dependants, and the personnel of contractors of headquarters and their dependants, as well as the armed forces and civilian staff of a foreign country which is not a Member State of the European Union or a NATO member state, and an international military training institution, in respect of the application of the tax relief provided for in the international agreement;

(4) a motor vehicle belonging to a natural person, specially designed or adapted for the transport of disabled persons or for use by a disabled person.

Chapter 4 Motor vehicle tax register

§ 16. Motor vehicle tax register

(1) The motor vehicle tax register is a sub-register of the register of taxable persons established on the basis of subsection 17 (1) of the Taxation Act, the procedure for the maintenance of which is provided in the statute of the register of taxable persons.

(2) The purpose of the motor vehicle tax register is to process the information necessary for the administration of motor vehicle tax.

(3) The Transport Administration shall submit to the Tax and Customs Board the basic information necessary for calculating the motor vehicle tax rates and exemptions provided for in sections 11–15 of this Act, including:

- 1) general details of the owner or authorised user of the motor vehicle;
- 2) details for the identification of the motor vehicle;
- 3) technical data of the motor vehicle.

Chapter 5 Implementing provisions

Title 1 Transitional provisions

§ 17. Specificity of the tax notice

Where a motor vehicle is first registered in the motor register between 1 and 31 January 2025, a tax notice shall be issued no later than 15 February 2025 in respect of the tax liability incurred in respect of the motor vehicle.

§ 18. Ex-post evaluation

By 2030, at the latest, the Ministry of Finance will analyse the achievement of the objective of the implementation of the motor vehicle tax and the registration fee provided for in Chapter 12³ of the Road Traffic Act, as well as the impact and the effectiveness of the regulation.

Subchapter 2 Amendment to laws

§ 19. Amendment to the Local Taxes Act

Clause 5 (7) and section 12 of the Local Taxes Act are repealed.

§ 20. Amendment to the Road Traffic Act

The Road Traffic Act is amended as follows:

1) in subsection 1 (1), the words ‘and registration fee’ are added after the words ‘road use fee’;

2) clause 88¹) is added to section 2 as follows:

‘88¹) ‘fully electric motor vehicle’ means a motor vehicle which is powered by an electric motor and has no internal combustion engine;’;

3) in subsection 37 (2), the words ‘traction drive’ are deleted;

4) in subsection 173 (1), the words ‘and registered securities’ are replaced by the words ‘the payment of registration fee for registered securities and motor vehicles’;

5) subsection (2³) is added to section 174 as follows:

‘(2³) Records of the registration fee provided for in Chapter 12³ of this Act shall also be kept in the vehicle database.’;

6) Chapter 12³ is added to the Act as follows:

‘Chapter 12³
REGISTRATION FEE

§ 190¹⁶. Registration fee

The registration fee shall be paid for the registration of a motor vehicle belonging to the category specified in subsection 190¹⁷ (1) of this Act in the Estonian motor register or for the change of ownership thereof.

§ 190¹⁷. Object of registration fee

(1) The object of the registration fee is a motor vehicle belonging to one of the following categories:

- 1) a passenger car (hereinafter: *motor vehicle of category M1*);
- 2) a truck with a maximum mass of up to 3 500 kilograms (hereinafter: *motor vehicle of category N1*).

(2) The categories of vehicles referred to in subsection (1) of this section shall also include their subcategories.

§ 190¹⁸. Obligation to pay registration fee

(1) The registration fee shall be paid by the person in whose interest or in respect of whom an act of entry in the register specified in subsection (2) of this section is made.

(2) The obligation to pay the registration fee shall arise:

- 1) when the vehicle is registered in the motor register; or
- 2) on the first change of ownership of the vehicle, unless the registration fee has been paid for the vehicle in accordance with clause 1) of this section.

(3) The amount of the registration fee to be paid shall be determined by the Transport Administration after carrying out the pre-registration roadworthiness test provided for in subsection 76 (9) of the Road Traffic Act and prior to the entry in the register of the change of ownership of the vehicle.

(4) A change of ownership of a vehicle registered in Estonia shall not be considered to be the first time and no tax liability arises if:

- 1) at the expiry of the leasing contract, the vehicle becomes the property of a person who, at the time of the expiry of the leasing contract, was entered in the vehicle register as the authorised user, instead of the lessor; or
- 2) the vehicle has been acquired by inheritance.

(5) If a vehicle specified in subsection (4) of this section is transferred, it shall be deemed to be the first change of ownership.

(6) In the case of fixed-term registration, the registration fee shall be payable only in respect of the fixed-term registration period.

§ 190¹⁹. Time of payment of registration fee

The registration fee shall be paid before the vehicle is first registered in the Estonian motor register or before the first change of ownership of a vehicle registered in Estonia, subject to subsection 190¹⁸ (4) of this Act.

§ 190²⁰. Registration fee authority

The Transport Administration shall be the authority responsible for registration fees.

§ 190²¹. Receipt of registration fee

The registration fee is paid to the state budget.

§ 190²². Rates of registration fee for motor vehicles of category M1

(1) For a motor vehicle of category M1 which is not fully electric and for which data on the specific CO₂ emissions, calculated in accordance with the harmonised World Harmonised Light Vehicles Test Procedure (hereinafter: *WLTP*), are available in the motor register, the rate of the registration fee shall be calculated as the sum of the following three components:

- 1) the base part of 150 euros per motor vehicle;
- 2) the specific CO₂ emissions part where each gram of CO₂ shall be multiplied by 5 euros in the range of 1–117 grams per kilometre, by 10 euros in the range of 118–150 grams per kilometre, by 30 euros in the range of 151–200 grams per kilometre, and by 50 euros in the range of 201 or more grams per kilometre;
- 3) the mass part where each kilogram of a motor vehicle exceeding the maximum mass of 2 000 kilograms is multiplied by 2 euros up to the amount of 2 000 euros and, for a motor vehicle with external charging capability, which bears the indication ‘OVC-HEV’ in the motor register, each kilogram exceeding the maximum mass of 2 200 kilograms is multiplied by 2 euros up to the amount of 2 000 euros.

(2) For a motor vehicle referred to in subsection (1) of this section, for which information on the specific CO₂ emissions is available in the motor register solely on the basis of the New European Drive Cycle (hereinafter: *NEDC method*), the rate of the registration fee shall be calculated as the sum of the following three components:

- 1) the base part specified in subsection (1) of this section;
- 2) the mass part;
- 3) the specific CO₂ emissions part where the specific CO₂ emissions value is first multiplied by a factor of 1.21 and then the share per gram of CO₂ shall be calculated in accordance with the provisions of clause (1) 2) of this section.

(3) For a motor vehicle referred to in subsection (1) of this section for which no data on the specific CO₂ emissions are available in the motor register, the WLTP method reference value for the specific CO₂ emissions in grams per kilometre shall be calculated as the sum of the following three components, rounded up to the nearest integer, subject to subsection (4):

- 1) the power in kW of the internal combustion engine shall be multiplied by 0.29;
- 2) the unladen mass in kilograms of the motor vehicle is multiplied by 0.07;
- 3) the age of the motor vehicle in years after the date of first registration at the time of the registration fee shall be multiplied by 4.92.

(4) The following shall be deducted from the sum obtained by adding up the values specified in clauses (3) 1)–3) of this section:

- 1) 35 grams of CO₂ per kilometre for a vehicle equipped with a compression-ignition engine;
- 2) 52 grams of CO₂ per kilometre for a motor vehicle equipped with a petrol engine, bearing the notation ‘NOVC-HEV’ in the motor register;
- 3) 39 grams of CO₂ per kilometre for a motor vehicle equipped with a petrol engine, bearing the notation ‘NOVC-HEV’ in the motor register.

(5) The maximum WLTP reference value for the specific CO₂ emissions referred to in subsection (3) of this section shall be 350 grams of CO₂ per kilometre.

(6) The rate of the registration fee for a motor vehicle referred to in subsections (3) and (4) of this section shall be calculated as the sum of the following three components:

- 1) the base part specified in subsection (1) of this section;
- 2) the mass part;
- 3) the specific CO₂ emissions part determined according to the WLTP reference value.

(7) The rate of the registration fee for a motor vehicle referred to in subsection (3) of this section, which bears the indication ‘OVC-HEV’ in the motor register, shall be calculated as the sum of the following three components:

- 1) the base part specified in subsection (1) of this section;
- 2) the mass part;
- 3) the specific CO₂ emissions part, which shall be equal to 46 grams of CO₂ per kilometre.

(8) The rate of the registration fee for a motor vehicle referred to in subsection (1) of this section, which is fully electric, shall be calculated as the sum of the following two components:

- 1) the base part of 150 euros per motor vehicle;
 - 2) the mass part in such a way that each kilogram exceeding the maximum mass of 2 400 kilograms of the motor vehicle is multiplied by 2 euros up to the amount of 2 200 euros.
- (9) The registration fee for a motor vehicle of category M1 with the body name 'dwelling' is calculated on the basis of the registration fee rate for a motor vehicle of category N1.

§ 190²³. Rates of registration fee for motor vehicles of category N1

(1) For a motor vehicle of category N1 which is not fully electric and for which data on the specific CO₂ emissions, calculated in accordance with WLTP, are available in the motor register, the rate of the registration fee shall be calculated as the sum of the following two components:

- 1) the base part of 300 euros per motor vehicle;
- 2) the specific CO₂ emissions part where each gram of CO₂ shall be multiplied by 2 euros in the range of 1–204 grams per kilometre, by 30 euros in the range of 205–250 grams per kilometre, by 35 euros in the range of 251–300 grams per kilometre, and by 40 euros in the range of 301 or more grams per kilometre.

(2) For a motor vehicle referred to in subsection (1) of this section, for which information on the specific CO₂ emissions is available in the motor register only on the basis of the NEDC method, the rate of the registration fee shall be calculated as the sum of the following two components:

- 1) the base part specified in subsection (1) of this section;
- 2) the specific CO₂ emissions component where the specific CO₂ emissions value is first multiplied by a factor of 1.3 and then the share per gram of CO₂ shall be calculated in accordance with the provisions of clause (1) 2) of this section.

(3) For a motor vehicle referred to in subsection (1) of this section for which no data on the specific CO₂ emissions are available in the motor register, the WLTP method reference value for the specific CO₂ emissions in grams per kilometre shall be calculated as the sum of the following three components, rounded up to the nearest integer, subject to subsections (4) and (5):

- 1) the power in kW of the internal combustion engine shall be multiplied by 0.4;
- 2) the unladen mass in kilograms of the motor vehicle is multiplied by 0.07;
- 3) the age of the motor vehicle in years after the date of first registration at the time of the registration fee shall be multiplied by 5.16.

(4) In the case of a petrol-fuelled vehicle, 22 grams of CO₂ per kilometre shall be added to the sum obtained by adding up the amounts specified in clauses (3) 1) to 3) of this section.

(5) In the case of a motor vehicle equipped with a compression-ignition engine, which has no external charging capability and bears the indication 'NOVC-HEV' in the motor register, or a motor vehicle equipped with a petrol engine, bearing the indication 'NOVC-HEV' in the motor register, 20 grams of CO₂ per kilometre shall be deducted from the sum obtained by adding up the values specified in clauses (3) 1)–3) of this section.

(6) The maximum WLTP reference value for the specific CO₂ emissions referred to in subsection (3) of this section shall be 350 grams of CO₂ per kilometre.

(7) The rate of the registration fee for a motor vehicle referred to in subsections (3)–(5) of this section shall be calculated as the sum of the following two components:

- 1) the base part specified in subsection (1) of this section;
- 2) the specific CO₂ emissions part determined according to the WLTP reference value.

(8) The rate of registration fee for a motor vehicle referred to in subsection (3) of this section, which bears the indication 'OVC-HEV' in the motor register, shall be calculated as the sum of the following two components:

- 1) the base part specified in subsection (1) of this section;
- 2) the specific CO₂ emissions part, which shall be equal to 69 grams of CO₂ per kilometre.

(9) The rate of the registration fee for a motor vehicle referred to in subsection (1) of this section, which is fully electric, shall be 200 euros per motor vehicle.

(10) The registration tax for a motor vehicle of category N1 with a specific power exceeding 0.20 kW per kilogram of load-bearing capacity according to the motor register shall be paid on the basis of the rate of the registration tax for a motor vehicle of category M1.

§ 190²⁴. Vehicle age multiplier applicable to the registration fee

(1) The registration tax for motor vehicles of categories M1 and N1 shall be multiplied by the multiplier depending on the age of the motor vehicle, which is:

1) 0.87 if at least one year has elapsed since the date of first registration of the motor vehicle in the Estonian motor register or the date of the first change of ownership;

2) 0.75 if at least two years have elapsed since the date of first registration of the motor vehicle in the Estonian motor register or the date of the first change of ownership;

3) 0.65 if at least three years have elapsed since the date of first registration of the motor vehicle in the Estonian motor register or the date of the first change of ownership;

4) 0.56 if at least four years have elapsed since the date of first registration of the motor vehicle in the Estonian motor register or the date of the first change of ownership;

5) 0.48 if at least five years have elapsed since the date of first registration of the motor vehicle in the Estonian motor register or the date of the first change of ownership;

6) 0.42 if at least six years have elapsed since the date of first registration of the motor vehicle in the Estonian motor register or the date of the first change of ownership;

7) 0.36 if at least seven years have elapsed since the date of first registration of the motor vehicle in the Estonian motor register or the date of the first change of ownership;

8) 0.31 if at least eight years have elapsed since the date of first registration of the motor vehicle in the Estonian motor register or the date of the first change of ownership;

9) 0.26 if at least nine years have elapsed since the date of first registration of the motor vehicle in the Estonian motor register or the date of the first change of ownership;

10) 0.22 if at least ten years have elapsed since the date of first registration of the motor vehicle in the Estonian motor register or the date of the first change of ownership;

11) 0.19 if at least 11 years have elapsed since the date of first registration of the motor vehicle in the Estonian motor register or the date of the first change of ownership;

12) 0.16 if at least 12 years have elapsed since the date of first registration of the motor vehicle in the Estonian motor register or the date of the first change of ownership;

13) 0.14 if at least 13 years have elapsed since the date of first registration of the motor vehicle in the Estonian motor register or the date of the first change of ownership;

14) 0.12 if at least 14 years have elapsed since the date of first registration of the motor vehicle in the Estonian motor register or the date of the first change of ownership;

15) 0.10 if at least 15 years have elapsed since the date of first registration of the motor vehicle in the Estonian motor register or the date of the first change of ownership;

16) 0.09 if at least 16 years have elapsed since the date of first registration of the motor vehicle in the Estonian motor register or the date of the first change of ownership;

17) 0.08 if at least 17 years have elapsed since the date of first registration of the motor vehicle in the Estonian motor register or the date of the first change of ownership;

18) 0.07 if at least 18 years have elapsed since the date of first registration of the motor vehicle in the Estonian motor register or the date of the first change of ownership;

19) 0.06 if at least 19 years have elapsed since the date of first registration of the motor vehicle in the Estonian motor register or the date of the first change of ownership;

20) 0.05 if at least 20 years have elapsed since the date of first registration of the motor vehicle in the Estonian motor register or the date of the first change of ownership.

(2) The registration fee multiplier shall be applied to the amount of the registration fee less the base component.

(3) The amount obtained by applying the registration fee multiplier shall be rounded to the nearest cent.

§ 190²⁵. Exemption from registration fees

The registration fee shall not be payable:

- 1) for a motor vehicle registered as an emergency vehicle in the motor register;
- 2) for 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 at the request of the Ministry of Foreign Affairs;
- 3) for the motor vehicles belonging to the North Atlantic Treaty Organisation (hereinafter: *NATO*) and its subsidiary bodies, military headquarters, the armed forces of a NATO member state participating in a common defence action or of a Member State of the European Union participating in a common defence action conducted in the framework of the Common Security and Defence Policy, and the civilian staff accompanying them, as well as to their members, the members of the armed forces and civilian staff of a foreign State and their dependants, the personnel of contractors of the armed forces of a foreign State, the members of international military headquarters and their dependants, and the personnel of contractors of headquarters and their dependants, as well as the armed forces and civilian staff of a foreign country which is not a Member State of the European Union or a NATO member state, and an international military training institution, at the request of the Ministry of Defence and in respect of the application of the tax relief provided for in the international agreement;
- 4) for a motor vehicle owned by a natural person which is specially designed or adapted for the transport of disabled persons or for use by a disabled person.

§ 190²⁶. Exemption from registration fees for natural persons of another Member State

- (1) Registration fee shall not be payable on the registration of a vehicle which is used in the territory of Estonia by a student who has their permanent residence in another Member State of the European Union and where the student resides temporarily only in connection with their studies.
- (2) The exemption from registration fees shall apply to a person specified in subsection (1) of this section if:
 - 1) the person has their habitual residence in a Member State of the European Union other than Estonia;
 - 2) the person does not use the vehicle for commercial purposes in Estonia;
 - 3) that motor vehicle is not transferred, rented or lent in Estonia; and
 - 4) the person applies for registration of a vehicle registered and owned in the country of their habitual residence.
- (3) In order to apply for exemption from registration fees, a person shall, upon registration of a vehicle, submit to the Transport Administration a certificate from the educational institution on the studies, legalised documents attesting to the facts specified in subsections 2 (1) and (4) of this section, and a declaration of compliance with the requirements laid down in clauses (2) 2) and 3).
- (4) When using the exemption for registration of a vehicle of a person specified in subsection (1) of this section, the Transport Administration shall enter in the motor register the prohibitions on the disposal of the vehicle in order to secure the requirement specified in clause (2) 3).
- (5) If a person who has been granted an exemption from registration fee is excluded from an educational institution, they shall delete the vehicle from the Estonian motor register within 30 days of exclusion from the educational institution.
- (6) If the Transport Administration establishes that a person exempted from registration fee is excluded from an educational institution and the requirement laid down in subsection (5) of this section has not been met, the Transport Administration shall temporarily delete the vehicle from the register 30 days after establishing the situation.

(7) If a vehicle has been temporarily deleted for one year on the basis of subsection (6) of this section, the Transport Administration shall delete the vehicle from the register.

§ 190²⁷. Refund of registration fees

(1) A person may apply for a refund of the registration fee within 60 days of the deletion of the vehicle belonging to them from the motor register if the vehicle was deleted with a view to being used outside Estonia.

(2) In the case of vehicles which are deleted from the motor register for the purpose specified in subsection (1) of this section before one year has elapsed from the date of first registration of the vehicle, the basic part of the registration fee in force at the time of registration of the vehicle in the Estonian motor register shall not be refunded.

(3) The registration fee shall be refunded if less than ten years have elapsed since the vehicle was first registered. The amount of the registration fee to be refunded is equal to the amount of the registration fee calculated on the date on which the vehicle was deleted from the motor register, in accordance with the registration fee rates in force at the time when it was paid.

(4) Registration fees of less than 300 euros shall not be refunded.

(5) The submission of an application for the refund of the registration fee and the procedure for the refund of the registration fee shall be laid down by the minister responsible for the field by regulation.’;

7) section 190²²(1) is amended to read as follows:

‘(1) For a motor vehicle of category M1 which is not fully electric and for which data on specific CO₂ emissions, calculated in accordance with the harmonised World Harmonised Light Vehicles Test Procedure (hereinafter: *WLTP*), are available in the motor register, the rate of the registration fee shall be calculated as the sum of the following three components:

1) the base part of 225 euros per motor vehicle;

2) the specific CO₂ emissions part where each gram of CO₂ shall be multiplied by 5 euros in the range of 1–93 grams per kilometre, by 15 euros in the range of 94–150 grams per kilometre, by 45 euros in the range of 151–200 grams per kilometre, and by 65 euros in the range of 201 or more grams per kilometre;

3) the mass part where each kilogram of a motor vehicle exceeding the maximum mass of 2 000 kilograms is multiplied by 3 euros up to the amount of 3 000 euros and, for a motor vehicle with external charging capability, which bears the indication ‘OVC-HEV’ in the motor register, each kilogram exceeding the maximum mass of 2 200 kilograms is multiplied by 3 euros up to the amount of 3 000 euros.’;

8) subsection 190²²(1) is amended to read as follows:

‘(1) For a motor vehicle of category M1 which is not fully electric and for which data on specific CO₂ emissions, calculated in accordance with the harmonised World Harmonised Light Vehicles Test Procedure (hereinafter: *WLTP*), are available in the motor register, the rate of the registration fee shall be calculated as the sum of the following three components:

1) the base part of 300 euros per motor vehicle;

2) the specific CO₂ emissions part in such a way that each CO₂ gram in the range of 1–49 grams per kilometre is multiplied by 5 euros, in the range of 50–93 grams per kilometre by 10 euros, in the range of 94–150 grams per kilometre by 20 euros, in the range of 151–200 grams per kilometre by 60 euros, and in the range of 201 g/km and more by 80 euros;

3) the mass part where each kilogram of a motor vehicle exceeding the maximum mass of 2 000 kilograms is multiplied by 4 euros up to the amount of 4 000 euros and, for a motor vehicle with external charging capability, which bears the indication ‘OVC-HEV’ in the motor register, each kilogram exceeding the maximum mass of 2 200 kilograms is multiplied by 4 euros up to the amount of 4 000 euros.’;

9) subsection 190²²(8) is amended to read as follows:

‘(8) The rate of the registration fee for a motor vehicle referred to in subsection (1) of this section, which is fully electric, shall be calculated as the sum of the following two components:

- 1) the base part of 225 euros per motor vehicle;
- 2) the mass part in such a way that each kilogram exceeding the maximum mass of 2 400 kilograms of the motor vehicle is multiplied by 3 euros up to the amount of 3 300 euros.’;

10) subsection 190²²(8) is amended to read as follows:

‘(8) The rate of the registration fee for a motor vehicle referred to in subsection (1) of this section, which is fully electric, shall be calculated as the sum of the following two components:

- 1) the base part of 300 euros per motor vehicle;
- 2) the mass part in such a way that each kilogram exceeding the maximum mass of 2 400 kilograms of the motor vehicle is multiplied by 4 euros up to the amount of 4 400 euros.’;

11) subsection 190²³(1) is amended to read as follows:

‘(1) For a motor vehicle of category N1 which is not fully electric and for which data on specific CO₂ emissions, calculated in accordance with WLTP, are available in the motor register, the rate of the registration fee shall be calculated as the sum of the following two components:

- 1) the base part of 400 euros per motor vehicle;
- 2) the specific CO₂ emissions part where each gram of CO₂ shall be multiplied by 2 euros in the range of 1–153 grams per kilometre, by 30 euros in the range of 154–199 grams per kilometre, by 35 euros in the range of 200–249 grams per kilometre, and by 40 euros in the range of 250 or more grams per kilometre.’;

12) subsection 190²³(1) is amended to read as follows:

‘(1) For a motor vehicle of category N1 which is not fully electric and for which data on specific CO₂ emissions, calculated in accordance with WLTP, are available in the motor register, the rate of the registration fee shall be calculated as the sum of the following two components:

- 1) the base part of 500 euros per motor vehicle;
- 2) the specific CO₂ emissions part where each gram of CO₂ shall be multiplied by 2 euros in the range of 1–90 grams per kilometre, by 30 euros in the range of 91–136 grams per kilometre, by 35 euros in the range of 137–186 grams per kilometre, and by 40 euros in the range of 187 or more grams per kilometre.’;

13) subsection 190²³(9) is amended to read as follows:

‘(9) The rate of the registration fee for a motor vehicle referred to in subsection (1) of this section which is fully electric shall be 300 euros per motor vehicle.’;

14) subsection 190²³(9) is amended to read as follows:

‘(9) The rate of the registration fee for a motor vehicle referred to in subsection (1) of this section which is fully electric shall be 400 euros per motor vehicle.’;

15) subsection 27 is added to section 264 to read as follows:

‘(27) An application for refund of the registration fee, the refund of which may be applied for under section 190²⁷ of this Act for the period from 1 January to 30 June 2025, may be submitted from 1 July 2025.’;

16) the legislative note to the Act is supplemented by the text ‘Council Directive 83/182/EEC 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).’.

