Message 001

Communication from the Commission - TRIS/(2025) 3125

Directive (EU) 2015/1535

Notification: 2025/0660/EE

Notification of a draft text from a Member State

Notification – Notification – Notifzierung – Нотификация – Oznámení – Notifikation – Γνωστοποίηση – Notificación – Teavitamine – Ilmoitus – Obavijest – Bejelentés – Notifica – Pranešimas – Paziņojums – Notifika – Kennisgeving – Zawiadomienie – Notificação – Notificare – Oznámenie – Obvestilo – Anmälan – Fógra a thabhairt

Does not open the delays - N'ouvre pas de délai - Kein Fristbeginn - Не се предвижда период на прекъсване - Nezahajuje prodlení - Fristerne indledes ikke - Καμμία έναρξη προθεσμίας - No abre el plazo - Viivituste perioodi ei avata - Määräaika ei ala tästä - Ne otvara razdoblje kašnjenja - Nem nyitja meg a késéseket - Non fa decorrere la mora - Atidėjimai nepradedami - Atlikšanas laikposms nesākas - Ma jiftaħx il-perijodi ta’ dewmien - Geen termijnbegin - Nie otwiera opóźnień - Não inicia o prazo - Nu deschide perioadele de stagnare - Nezačína oneskorenia - Ne uvaja zamud - Inleder ingen frist - Ní osclaíonn sé na moilleanna

MSG: 20253125.EN

1. MSG 001 IND 2025 0660 EE EN 05-11-2025 EE NOTIF

2. Estonia

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3B. Rahandusministeerium

4. 2025/0660/EE - T40T - Urban and road transport

5. Estonian Motor Vehicle Tax Amendment Draft Act

6. Vehicles of categories M and N with an unladen mass not exceeding 3,500 kg or L3e, L4e, L5e, L6e, L7e, MS2, T1b, T3, and/or T5.

7.

8. This Draft Act creates a basis for reducing the period of taxation of a motor vehicle tax. The right to a

reduction arises in two cases. When a vehicle is deleted from the motor register, the period of taxation of the current year shall be reduced up to that time. Likewise, the tax liability shall be suspended upon the temporary deletion of the vehicle for the period it is listed as sought after being reported as stolen to the Police and Border Guard Board.

9. The aim of the Draft Act is to supplement the regulation of the motor vehicle tax by ensuring fairer taxation in situations where the vehicle no longer exists or can no longer be used.
The Chancellor of Justice established that the applicable regime violated the fundamental right to property by taxing property that has been lost or deleted from the motor register. The Estonian Parliament approved the amendments at its session on 10 April 2025.

If the vehicle is deleted from the motor register or declared wanted, the period of taxation shall be reduced with effect from the day following the entry in the register. For example, if the vehicle is deleted on 31 January, only the period from 1 January to 31 January shall be taxable.

The overpaid tax shall be refunded to the person’s prepayment account. In the event of transfer, the tax refund shall not be made. The Tax and Customs Board shall take a decision on the reduction within 15 working days of the entry in the register. Starting from 2027, the tax liability shall be reinstated if the wanted vehicle is found and re-registered.

10. References to related legislation: The basic texts were forwarded with an earlier notification:
2024/0060/EE
2024/0061/EE
2024/0313/EE
2024/0425/EE

11. No

12.

13. No

14. Yes

15. Yes

16.
TBT aspects: No

SPS aspects: No

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