Act amending the Motor Vehicle Tax Act

§ 1. Amendment to the Motor Vehicle Tax Act

The following amendments are made to the Motor Vehicle Tax Act:

1) section 7^1 is added to the Act to read as follows:
"§ 7^1. Shortening of the taxable period
(1) The taxable period for the motor vehicle tax shall be shortened if the following entry has been made in the traffic register during the taxable period:
1) the vehicle is deleted from the traffic register within the meaning of Traffic Act 77(5), or
2) the vehicle is temporarily deleted from the register due to being declared missing under Traffic Act 77(8)(2).
(2) The taxable period shall be shortened proportionally to the number of days remaining until the end of the current taxable period as of the day following the entry made in the traffic register referred to in subsection 1 of this section.";

2) subsection 3 is added to § 7^1 to read as follows:
"(3) The Tax and Customs Board shall decide on the shortening of the taxable period within 15 working days as of the entry made in the traffic register referred to in subsection 1 of this section.";

3) subsection 4 is added to § 7^1 to read as follows:
"(4) Upon termination of the temporary deletion of a motor vehicle from the register referred to in subsection 1(2) of this section, the motor vehicle tax for the current taxable period shall be calculated and paid in proportion to the number of days remaining until the end of the taxable period as of the day following the termination of the temporary deletion.";

4) the text of § 10 is amended to read as follows:
"(1) The part of the motor vehicle tax which has been paid in excess due to the shortening of the taxable period referred to in § 7^1 of this Act shall be refunded to the advance payment account of the taxpayer.
(2) In the event of transfer of a motor vehicle or transfer of the right of use of a motor vehicle during a taxable period, the taxable period shall not be shortened and the amount of tax shall not be refunded";

5) subsection 4 is added to § 17 to read as follows:
"(4) If a motor vehicle is entered in the register referred to in § 7^1(1) of this Act during the period between 1 January and 30 November 2025, the Tax and Customs Board shall decide on the shortening of the period of taxable for the vehicle concerned, revoke the tax notice and issue a new tax notice no later than 14 December 2025.".

§ 2. Entry into force of the Act

(1) This Act shall enter into force the day after it is published in the Official State Gazette.

(2) § 1(1) of this Act shall be applied retroactively as of 1 January 2025.

(3) § 1(3) of this Act shall enter into force on 1 January 2027.