Message 001

Communication from the Commission - TRIS/(2025) 3128

Directive (EU) 2015/1535

Notification: 2025/0661/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: 20253128.EN

1. MSG 001 IND 2025 0661 EE EN 05-11-2025 EE NOTIF

2. Estonia

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3B. Rahandusministeerium

4. 2025/0661/EE - T40T - Urban and road transport

5. Draft Estonian Motor Vehicle Tax Act and the Traffic Act Amendment 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. The draft Act shall establish a basis in the Motor Vehicle Tax Act for reducing the motor vehicle tax liability

for children. The reduction is automatically granted to persons who have at least one child aged up to 18 (inclusive) for whom they have custody. The person must also have a vehicle of which they are the owner or the authorised user (if the owner of the vehicle is the lessor), as the reduction in motor vehicle tax liability is granted only in respect of the liability to pay that tax.

For each child, the tax liability of the parent is reduced by up to 100 euros during one period of taxation, but not more than the total tax liability of the parent. If a child has several parents, each of whom also has a vehicle, the reduction shall be divided among them. The reduction can be used throughout the period of taxation and shall be not carried over to the next period. The tax reduction is calculated automatically for each person based on the data in the population register and motor register.

A change will also be introduced whereby category M vehicles with 8 and 9 seats shall be taxed at the rate applicable to category N vehicles when determining the annual motor vehicle tax.

The legal status of the motor vehicle tax notice as a tax decision shall be clarified, and it shall be stipulated that the tax is to be calculated on the basis of the data in the motor register as of 1 January.

9. The aim of the Act is to reduce the motor vehicle tax liability of parents of children aged up to 18 years (included) by up to EUR 100 per child, in order to support the mobility and well-being of families with children. The tax reduction shall be calculated automatically in order to ensure that the administration of the tax is as simple as possible and that the person does not have to submit a separate application for it.

The taxation of category M vehicles with 8 and 9 seats (vans and family cars) will be made more favourable both in the calculation of the annual motor vehicle tax and the registration tax, as their tax burden has been disproportionately high to date. This was due to the fact that vehicle weight is a key factor in calculating the tax for category M vehicles, which are on average heavier, resulting in a higher tax than that of category N vehicles serving a similar purpose.

It is specified that the annual motor vehicle tax for a calendar year shall be calculated in advance based on the data in the motor register as at 1 January, in order to ensure a uniform and clear reference point for determining the tax and to prevent disputes arising from changes in the data during the year.

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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