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Land Tax Act

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 RT I 1993, 24, 428
 Entry into force 01.07.1993

Amended by the following acts

Passed	Published	Entry into force
09.02.1994	RT I 1994, 13, 231	05.03.1994
24.03.1994	RT I 1994, 28, 428	01.07.1994
14.12.1994	RT I 1994, 94, 1609	29.12.1994
01.06.1995	RT I 1995, 54, 884	01.01.1996
30.04.1996	RT I 1996, 36, 738	07.06.1996, in part 01.01.1998
consolidated text on RT paper	RT I 1996, 41, 797	
09.12.1996	RT I 1996, 89, 1589	01.01.1997
06.11.1997	RT I 1997, 82, 1398	01.01.1998
17.02.1999	RT I 1999, 27, 381	01.01.2000
08.12.1999	RT I 1999, 95, 840	01.01.2000
23.11.2000	RT I 2000, 95, 612	01.01.2001
12.12.2001	RT I 2001, 102, 666	01.01.2002
15.05.2002	RT I 2002, 44, 284	01.07.2002
22.10.2003	RT I 2003, 71, 472	01.01.2004
17.12.2003	RT I 2003, 88, 587	01.01.2004
17.12.2003	RT I 2003, 88, 589	01.01.2004
17.12.2003	RT I 2003, 88, 591	01.01.2004
23.11.2004	RT I 2004, 84, 572	01.04.2005
12.10.2005	RT I 2005, 57, 451	18.11.2005
15.11.2006	RT I 2006, 55, 406	01.01.2007
12.03.2008	RT I 2008, 14, 94	01.01.2009
10.06.2009	RT I 2009, 33, 211	02.07.2009
17.12.2009	RT I 2009, 65, 441	01.01.2010
22.04.2010	RT I 2010, 22, 108	01.01.2011, entry into force on the date which has been determined in the Decision of the Council of the European Union regarding the abrogation of the derogation established in respect of the Republic of Estonia on the basis provided for in Article 140 (2) of the Treaty on the Functioning of the European Union, Council Decision 2010/416/EU of 13.07.2010 (OJ L 196, 28.07.2010, pp 24-26).
16.06.2011	RT I, 08.07.2011, 7	01.01.2013
10.10.2012	RT I, 25.10.2012, 1	01.12.2012
07.12.2012	RT I, 22.12.2012, 1	01.01.2013, in part 01.01.2014 and 01.01.2015; entry into force in part changed to 01.01.2017 [RT I, 04.07.2014, 12]
15.05.2013	RT I, 01.06.2013, 1	01.07.2013

22.05.2013	RT I, 07.06.2013, 1	01.07.2013
11.06.2014	RT I, 04.07.2014, 12	01.01.2015, in part 01.01.2017
19.06.2014	RT I, 29.06.2014, 109	01.07.2014, the titles of ministers substituted on the basis of subsection 4 of § 107 ³ of the Government of the Republic Act in the wording in force as of 1 July 2014.
19.11.2014	RT I, 13.12.2014, 1	01.01.2016, date of entry into force changed to 01.07.2016 [RT I, 17.12.2015, 1]
25.11.2015	RT I, 17.12.2015, 1	20.12.2015
27.10.2016	RT I, 10.11.2016, 1	01.01.2017
14.06.2017	RT I, 04.07.2017, 2	01.01.2018, in part 05.07.2017
30.01.2019	RT I, 22.02.2019, 1	01.10.2019, in part 01.01.2021
16.12.2020	RT I, 23.12.2020, 5	01.01.2021, in part 01.01.2022 and 01.01.2023
23.02.2022	RT I, 10.03.2022, 2	15.03.2022, in part 01.06.2023 and 01.01.2024
19.06.2024	RT I, 30.06.2024, 1	01.01.2026, in part 01.07.2024, 01.01.2025 and 01.03.2025

§ 1. Land tax

(1) Land tax is a tax based on the taxable value of land.

(2) The taxable value of land is determined and the procedure for contestation thereof is established based on the Land Valuation Act. Each taxable value of land determined in the regular assessment is taken as the basis for calculation of land tax as of 1 January of the year following the year of the regular assessment.
[RT I, 10.03.2022, 2 – entry into force 01.01.2024]

(3) The Tax and Customs Board calculates land tax based on the underlying data submitted by a municipality into the land tax information system.
[RT I, 23.12.2020, 5 – entry into force 01.01.2021]

(4) [Repealed – RT I, 10.03.2022, 2 – entry into force 01.01.2024]

§ 2. Object of taxation

All land is taxed with land tax, except the land specified in § 4 of this Act.

§ 3. Object of tax

Land tax is paid by the owner of land or, in the case specified in § 10 of this Act, by the user of land.

§ 4. Land exempt from tax

(1) Land tax is not imposed on:

1) [Repealed – RT I, 10.03.2022, 2 – entry into force 01.01.2024]

1¹) the land in the nature reserve and the target protection zone of protected areas and on the land in the target protection zone for permanent habitats;

[RT I 2008, 14, 94 – entry into force 01.01.2009]

2) the land belonging to the buildings of foreign diplomatic missions and consular posts or parts thereof;

3) the land in the use by a foreign state or an international organization on the basis of a contract entered into between the Government of the Republic and a foreign state or international organization;

4) [Repealed – RT I, 04.07.2014, 12 – entry into force 01.01.2015]

5) the land under the sanctuaries of churches and congregations;

6) the municipal land within the administrative area of the corresponding municipality, except in the case prescribed in § 10 of this Act;

7) the land under public water bodies and water bodies open for public use;

[RT I, 10.03.2022, 2 – entry into force 01.01.2024]

8) the land in the use by international military headquarters in the cases provided in an international agreement;

[RT I, 01.06.2013, 1 – entry into force 01.07.2013]

9) the state-owned land intended for construction of public buildings in case this land is used by a state agency, local government authority or legal entity for the purpose specified in clause 2, 3, 5 or 8 of this subsection;

[RT I, 30.06.2024, 1 - entry into force 01.01.2026]

10) the land intended for public use;

[RT I, 04.07.2014, 12 – entry into force 01.01.2015]

11) the road land of a state road, local road and private road designated for public use.

[RT I, 10.03.2022, 2 – entry into force 01.01.2024]

(2) Land tax in the amount of 50 per cent of the rate of land tax is paid on the land of limited management zone provided in § 31 of the Nature Conservation Act, land of limited conservation area provided in Chapter 5, land of limited management zone of permanent habitat designated on the basis of subsection 1 of § 50 and the land of limited management zone of an individual natural object provided on the basis of § 68 and on the land in the shore or coastal water protection zone provided on the basis of § 118 of the Water Act.

[RT I, 22.02.2019, 1 – entry into force 01.01.2021]

(3) The tax exemption specified in clauses 1¹, 7 and 11 of subsection 1 and in subsection 2 of this section is applied as of 1 January of the year following the creation of the basis for exemption. In case the basis for exemption is created on 1 January, the tax exemption is applied as of the same date.

[RT I, 10.03.2022, 2 – entry into force 01.01.2024]

§ 5. Tax rate

(1) The municipal council establishes the rate of tax for each of the following group of intended use of land at the latest by 1 October of the year preceding the taxation year:

[RT I, 30.06.2024, 1 – entry into force 01.07.2024]

1) or residential land and the land use type of yard land on profit-yielding land, 0.1–1.0 per cent of the taxable value of the land per year;

[RT I, 30.06.2024, 1 - entry into force 01.01.2025]

2) for the profit-yielding land other than specified in clause 1 of this section, 0.1–0.5 per cent of the taxable value of the land per year;

3) for land with intended purpose other than that not specified in clauses 1 and 2 of this section, 0.1–2.0 per cent per year of the taxable value of land.

[RT I, 30.06.2024, 1 - entry into force 01.01.2025]

(2) [Repealed – RT I, 10.03.2022, 2 – entry into force 01.06.2023]

(3) Where the tax rates are amended, the municipality enters the amended land tax rates in the land tax information system by 2 October of the year preceding the taxation year. In case the amended tax rates are not entered in the land tax information system by the specified date, land tax is calculated according to the rates in force in the previous year. The tax rates are published on the web page of the Tax and Customs Board.

[RT I, 30.06.2024, 1 – entry into force 01.07.2024]

(4) [Repealed – RT I, 04.07.2014, 12 – entry into force 01.01.2017]

(5) [Repealed – RT I, 04.07.2014, 12 – entry into force 01.01.2017]

§ 5¹. Land tax information system

(1) The land tax information system is a database belonging to the register of taxable persons established on the basis of subsection 1 of § 17 of the Taxation Act. The procedure for maintaining the database is provided in the statutes of the register of taxable persons.

[RT I, 23.12.2020, 5 – entry into force 01.01.2021]

(2) [Repealed – RT I, 23.12.2020, 5 – entry into force 01.01.2021]

(3) The land tax information system is an electronic database whose purpose is to collect and process information necessary for calculation of land tax.

[RT I, 23.12.2020, 5 – entry into force 01.01.2021]

(3¹) A municipality submits to the Tax and Customs Board the underlying data of the land tax information system necessary for the calculation of land tax by 1 February of the taxation year.

[RT I, 23.12.2020, 5 – entry into force 01.01.2021]

(3²) A municipality is required to verify the accuracy of the data in the land tax information system and, where necessary, to correct or supplement the data.

[RT I, 04.07.2014, 12 – entry into force 01.01.2017]

(4) [Repealed – RT I, 23.12.2020, 5 – entry into force 01.01.2021]

§ 6. Receipt of tax

Land tax is collected in the budget of the municipality of the location of the land.

[RT I, 10.03.2022, 2 – entry into force 01.01.2024]

§ 7. Payment of tax

(1) Land tax up to 100 euros on any land located in the municipality is paid by 31 March. At least half of land tax, which exceeds 100 euros, is paid by 31 March, but not less than 100 euros. The remaining part of land tax is paid at the latest by 1 October.

[RT I, 30.06.2024, 1 - entry into force 01.01.2025]

(2) The Tax and Customs Board issues a tax notice to the taxpayer on the amount of land tax payable at the latest by 15 February. A land tax notice is an administrative act, on which the provisions of the Taxation Act regarding a notice of assessment are applied, unless otherwise provided by law. A tax notice need not be signed.

[RT I 2009, 65, 441 – entry into force 01.01.2010]

(2¹) The minister in charge of the policy sector may, by authorisation of the Government of the Republic, enter into a contract with a legal person in private law for the performance of work related to the service of tax notices in accordance with the Administrative Cooperation Act. The aforementioned legal person in private law is deemed to be an authorised processor of the register of taxable persons within the limits of the administrative duties of the person and the provisions of the Personal Data Protection Act are applied to such a person.

(2²) In case a taxpayer owns several plots of land, or they use several plots of land located within the administrative territory of one municipality, the tax amounts payable on the plots of land are summed up, without taking into account the provisions of subsection 3 of this section.

[RT I, 04.07.2017, 2 – entry into force 05.07.2017]

(2³) [Repealed – RT I, 10.03.2022, 2 – entry into force 01.01.2024]

(3) Land tax is not imposed, and a tax notice is not issued in case the amount of tax is less than 5 euros.

[RT I 2010, 22, 108 – entry into force 01.01.2011]

(4) A taxpayer who has not received a land tax notice for the tax year by 25 February is required to notify the Tax and Customs Board thereof within thirty days.

[RT I, 25.10.2012, 1 – entry into force 01.12.2012]

(5) In case a taxpayer has not received any land tax notices as of the entry into force of this Act, the taxpayer is required to notify the rural municipality government or city government of the location of the land in writing or electronically of the size and intended use of land in the ownership or use of the taxpayer.

(6) [Repealed – RT I, 07.06.2013, 1 – entry into force 01.07.2013]

(7) The procedure for calculation and payment of land tax is established by a regulation of the minister in charge of the policy sector.

[RT I, 04.07.2014, 12 – entry into force 01.01.2015]

§ 7¹. Electronic delivery of land tax notices

The provisions of subsections 1–3 of § 54 and clause 1 of subsection 4 of § 54 of the Taxation Act, as well as of a regulation issued by the minister in charge of the policy sector on the basis of § 45¹ of the Taxation Act are applied to the electronic delivery of land tax notices.

[RT I, 07.06.2013, 1 – entry into force 01.07.2013]

§ 8. Creation of tax liability

(1) Land tax liability is created on 1 January of the current year and the tax notice is issued to a person who is the owner, superficies or usufructuary of the immovable as at 1 January, based on the data in the land register or the successor of the immovable in accordance with the data in the succession register.

[RT I, 23.12.2020, 5 – entry into force 01.01.2021]

(2) Provisions of subsection 1 of this section are applied to the right of use provided in § 10 of this Act, not recorded in the land register, taking into account the validity of the agreement on the right of use as at 1 January of the taxation year.

[RT I 2009, 65, 441 – entry into force 01.01.2010]

§ 8¹. Limit on land tax increase

(1) The municipal council establishes by a regulation the maximum limit on the annual increase in the amount of land tax between 10 and 100 per cent at the latest by 1 October of the year preceding the tax period.

[RT I, 30.06.2024, 1 - entry into force 01.03.2025]

(1¹) In case the amount of land tax increases by more than the limit established based on subsection 1 of this section compared to the previous tax period, the land tax increases within the limit established by the council,

except in the case specified in subsection 2 of this section. Whereas the tax exemptions provided in § 4 of this Act and the land tax incentives provided in § 11 are not taken into account.
[RT I, 30.06.2024, 1 - entry into force 01.01.2026]

(2) In case the increase in the amount of land tax calculated on the basis of subsection 1¹ of this section compared with the previous tax period is less than or equal to 5 euros, the amount of tax is increased by 5 euros, but not more than to the amount of land tax based on the taxable value of land and land tax rate.
[RT I, 30.06.2024, 1 - entry into force 01.01.2026]

(2¹) In the case of the establishment or amendment of the limit on the annual increase in the amount of land tax, the municipality enters the limit on the annual increase in the amount of land tax specified in subsection 1 of this section into the land tax information system at the latest by 2 October of the year preceding the tax period. In case the limit on the annual increase in the amount of the land tax has not been entered in the land tax information system by the specified date, the land tax is calculated according to the limit valid in the previous year.
[RT I, 30.06.2024, 1 - entry into force 01.03.2025]

(3) In case a new cadastral unit is formed or the taxable value of the cadastral unit changes due to a change in the land use type, area or intended purpose, the taxable value is calculated for the cadastral unit based on the results of the regular assessment of the year 2001, it is compared with the taxable value of the land determined on the basis of the results of the last regular assessment of land, and thereafter subsection 1 and, where appropriate, subsection 2 of this section are applied to the change in the amount of land tax arising from the change in the taxable value of land.

(4) In case, as a result of the changes in the cadastral unit specified in subsection 3 of this section, the limit on the increase of land tax specified in subsection 1 would have been applied to the taxable value of the new cadastral unit, the calculated amount of land tax amount specified in subsection 3 is increased for each tax period within the annual limit on the increase in the amount of land tax established by the municipal council and, where necessary, subsection 2 is applied.
[RT I, 30.06.2024, 1 - entry into force 01.01.2026]

§ 9. Supervision of payment of tax

[Repealed – RT I, 10.03.2022, 2 – entry into force 01.01.2024]

§ 10. Tax liability of user of land

(1) In case the use of land is not re-registered in accordance with the procedure prescribed by the Land Reform Act, the land use is paid by the user of land.
[RT I 2006, 55, 406 – entry into force 01.01.2007]

(2) Upon the encumbrance of land with a right of superficies or a usufruct, land tax is paid by the superficiary or usufructuary.

(3) In case an immovable in the municipal ownership is granted for the extraction of mineral reserves, land tax is paid by the person who has obtained the right to use land.
[RT I, 23.12.2020, 5 – entry into force 01.01.2022]

(4) Upon granting a state-owned immovable for use, a person who has obtained the right to use the immovable pays land tax unless the amount of land tax has been taken into account in proportion to the scope of the right of use upon setting the usage fee for the immovable or in case the right to use the immovable arises from a contract for the establishment of a real servitude or personal right of use and it is not provided otherwise in the contract for granting for use.
[RT I, 23.12.2020, 5 – entry into force 01.01.2022]

§ 11. Tax incentives

(1) The municipal council may establish by a regulation, under the conditions provided in subsection 1¹ of this section, a tax incentive of up to 1,000 euros on the land under the home at the latest by 1 October of the year preceding the tax period.
[RT I, 30.06.2024, 1 - entry into force 01.03.2025]

(1¹) The land under the home is considered to be land owned by the land owner or used by the land user specified in § 10 of this Act, the intended purpose or one of the intended purposes of which is residential land, or the land use type of yard land on profit-yielding land, in case the building on this land is the residence of the land owner or user according to the residence data entered in the population register.
[RT I, 30.06.2024, 1 - entry into force 01.01.2026]

(2) The tax incentive specified in subsection 1 of this section applies to the land of a building association, taking into account the proportional part of contributions of the members of the building association whose place of residence in accordance with the residence data entered in the population register is in the building located on this land.

[RT I, 30.06.2024, 1 - entry into force 01.01.2026]

(3) In case the land or apartment ownership is in the joint or common ownership or granted for use on the basis of subsection 2 of § 10 of this Act, the tax incentive specified in subsection 1 of this section is applied to the ownership or use of land once.

[RT I, 30.06.2024, 1 - entry into force 01.01.2026]

(3¹) [Repealed - RT I, 30.06.2024, 1 - entry into force 01.01.2026]

(3²) [Repealed - RT I, 30.06.2024, 1 - entry into force 01.01.2026]

(4) [Repealed – RT I, 10.03.2022, 2 – entry into force 01.06.2023]

(5) The municipal council may determine by 1 October of the year preceding the tax period at the latest, under the conditions specified in subsection 1¹ of this section, an additional tax incentive of up to 1,000 euros to the following target groups:

- 1) pension recipients based on the State Pension Insurance Act;
- 2) persons who have been established to have partial or no work ability based on the Work Ability Allowance Act.

[RT I, 30.06.2024, 1 - entry into force 01.03.2025]

(6) The municipal council may grant at the latest by 1 October of the year preceding the tax period, under the conditions specified in subsection 1¹ of this section, an additional tax incentive to a repressed person and a person treated as a repressed person for the purposes of the Act on Persons Repressed by Occupation Regimes, by fully exempting the land in their use specified in subsection 1¹ from land tax.

[RT I, 30.06.2024, 1 - entry into force 01.03.2025]

(7) To receive additional tax incentive specified in subsection 5 or 6 of this section, a person who meets the conditions provided in this section submits an application to the municipality in accordance with the procedure established by the council.

[RT I, 30.06.2024, 1 - entry into force 01.01.2026]

(8) A person entitled to receive the tax incentive specified in subsection 1 of this section and a person wishing to use the tax incentive specified in subsections 5 or 6 must meet the conditions provided in this section as at 1 January of the tax period.

[RT I, 30.06.2024, 1 - entry into force 01.01.2026]

(8¹) In the case of the establishment or amendment of a tax incentive, the municipality enters the tax incentive specified in subsections 1, 5 and 6 of this section into the land tax information system at the latest by 2 October of the year preceding the tax period. In case the tax incentive has not been entered into the land tax information system by the specified date, the land tax incentive is calculated according to the rate valid in the previous year.

[RT I, 30.06.2024, 1 - entry into force 01.03.2025]

(9) The procedure for application for land tax incentive is established by a regulation of the minister in charge of the policy sector.

[RT I, 04.07.2014, 12 – entry into force 01.01.2015]

§ 11¹. Calculation of tax exemptions and tax incentives

(1) In case the land exempt from tax specified in subsections 1 and 2 of § 4 of this Act is less than the whole plot of land, each of such tax exemptions is calculated on the taxable value of the entire plot of land in proportion to the part of the area of land exempt from tax in the total area of the plot of land.

[RT I, 30.06.2024, 1 - entry into force 01.01.2026]

(2) In case the tax exemption specified in subsection 1 of § 4 of this Act is related to the intended purpose of land or land use type, each of such tax exemptions is calculated on the taxable value of the whole plot of land with the respective intended purpose or land use type of the area in proportion to the part of the land exempt from tax in the whole area with the respective intended purpose or land use type.

[RT I, 30.06.2024, 1 - entry into force 01.01.2026]

(3) In case of occurrence of several tax exemptions specified in subsections 1 and 2 of § 4 of this Act or tax incentives specified in subsections 1–3, 5 and 6 of § 11 of this Act on the same taxable plot of land, tax exemptions and tax incentives are summed up.

[RT I, 22.12.2012, 1 – entry into force 01.01.2017, entry into force changed [RT I, 04.07.2014, 12]]

(4) In case the owner, superficiary or usufructuary of an immovable property, who owns or uses an immovable property located in the territory of two or more municipalities, is entitled to the land tax incentive specified in subsections 1, 5 or 6 of § 11 of this Act, the tax incentives established by the relevant municipalities are applied in proportion to the area of the immovable property located in their territory.
[RT I, 30.06.2024, 1 - entry into force 01.01.2026]

§ 12. Liability of taxpayer

[Repealed – RT I, 10.03.2022, 2 – entry into force 01.01.2024]

§ 12¹. Entry of underlying data in land tax information system

A municipality enters the underlying data of land tax specified in the statutes for maintenance of the land tax information system into the land tax information system by 1 February 2017.
[RT I, 04.07.2014, 12 – entry into force 01.01.2017]

§ 12². Liquidation of land tax information system

The land tax information system, maintained until 1 January 2021, is liquidated at the latest on 31 January 2021.
[RT I, 23.12.2020, 5 – entry into force 01.01.2021]

§ 12³. Exception to implementation of subsection 4 of § 8¹ of this Act in 2024

In the case provided in subsection 4 of § 8¹ of this Act, the estimated amount of land tax specified in subsection 3 of the same section is increased 10 per cent in 2024 or by 5 euros in case the ten per cent increase in the amount of land tax is less than 5 euros.

[RT I, 30.06.2024, 1 - entry into force 01.01.2025]

In the case the municipality has not entered the limit on the annual increase in the amount of land tax provided in subsection 2¹ of § 8¹ of this Act into the land tax information system at the latest by 2 October 2025, the limit on the annual increase in the amount of land tax is deemed to be 10 per cent in 2025.

[RT I, 30.06.2024, 1 - entry into force 01.03.2025]

§ 12⁴. Exception to implementation of subsection 2¹ of § 8¹ of this Act in 2025

In the case the municipality has not entered the limit on the annual increase in the amount of land tax provided in subsection 2¹ of § 8¹ of this Act into the land tax information system at the latest by 2 October 2025, the limit on the annual increase in the amount of land tax is deemed to be 10 per cent in 2025.

[RT I, 30.06.2024, 1 - entry into force 01.03.2025]

§ 12⁵. Exception to implementation of subsection 4 of § 8¹ of this Act upon payment of land tax for 2025

In the case provided in subsection 4 of § 8¹ of this Act, the estimated amount of land tax specified in subsection 3 of the same section is increased in 2025 by 50 per cent or by 20 euros in case the fifty per cent increase in the amount of land tax is less than 20 euros.

[RT I, 30.06.2024, 1 - entry into force 01.01.2026]

§ 12⁶. Implementation of subsections 5–8 of § 11 of this Act

Subsections 5–8 of § 11 of this Act are implemented for the first time in respect of the land tax for the year 2026.

[RT I, 30.06.2024, 1 - entry into force 01.01.2026]

§ 12⁷. Ex-post evaluation of impact of implementation of §§ 81 and 11 of this Act

The Ministry of Regional Affairs and Agriculture analyses the achievement of the objective of the changes in the annual increase limit for the amount of land tax to be established by the municipal council provided in § 81 of this Act and the establishment of tax incentives provided in § 11, by 1 January 2029 at the latest, and the impact of the implementation of the specified provisions and, where necessary, submits proposals for amendments to the relevant legislation.

[RT I, 30.06.2024, 1 - entry into force 01.01.2026]

§ 13. Entry into force of Act

(1) This Act enters into force as of 1 July 1993.

(2) [Repealed – RT I, 04.07.2014, 12 – entry into force 01.01.2015]

(3) Land tax for the second half of 1993 is paid at the latest by 15 November 1993.