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Heavy Goods Vehicles Tax Act

Passed 18.10.2000
RT I 2000, 81, 515
Entry into force 01.01.2003

Amended by the following acts

Passed	Published	Entry into force
11.12.2002	RT I 2002, 110, 655	01.01.2003
11.02.2003	RT I 2003, 23, 135	17.03.2003
17.12.2003	RT I 2003, 88, 591	01.01.2004
21.11.2018	RT I, 07.12.2018, 1	17.12.2018
25.11.2020	RT I, 10.12.2020, 1	01.01.2021

§ 1. Object of taxation

Heavy goods vehicles tax is paid for the following classes of vehicles which are intended for the carriage of goods:

- 1) trucks with a maximum authorised weight or gross laden weight of not less than 12 tonnes which are registered in the traffic register except for the trucks specified in clause 2) of this section;
- 2) road trains composed of trucks and one or more trailers with a maximum authorised weight or gross laden weight of not less than 12 tonnes whereas the trucks of the road trains must be registered in the traffic register. [RT I 2002, 110, 655 – entry into force 01.01.2003]

§ 2. Tax rates

(1) The trucks and road trains (hereinafter heavy goods vehicles) specified in § 1 of this Act are taxed pursuant to the tax rate set out in the Appendix to this Act according to:

- 1) the maximum authorised weight, number of axles and the type of suspension of the driving axle of the truck. If the maximum authorised weight of a truck has not been entered on the registration certificate thereof, the tax shall be imposed according to the gross laden weight, the number of axles and the type of suspension of the driving axle thereof;
- 2) the maximum authorised weight or gross laden weight of a road train on the basis of the characteristics concerning trucks specified in clause 1) of this subsection, the number of axles of trailers used in the composition of the road train at the same time and the maximum weight of the trailers which the owner or user of the truck has reported to the Transport Administration and through the Transport Administration to the Tax and Customs Board for the performance of supervision. [RT I, 10.12.2020, 1 – entry into force 01.01.2021]

(1¹) The tax rate of a road train in the composition of which several trailers are used at the same time shall be calculated on the basis of the maximum weight and the number of axles of the truck and the trailers together. (11.12.2002 entered into force 01.01.2003 - RT I 2002, 110, 655)

(2) [Repealed – RT I 2002, 110, 655 – entry into force 01.01.2003]

(3) If information which is the basis for taxation in the traffic register is changed during a taxable period, the heavy goods vehicle tax payable during the same taxable period shall be calculated on the basis of the maximum tax rate arising from the information. An additional amount of tax due shall be calculated in proportion to the number of full calendar months from the entry of the changed information in the traffic register until the end of the taxable period, and shall be paid within fifteen calendar days as of the date of entry of the information in the traffic register. [RT I 2002, 110, 655 – entry into force 01.01.2003]

§ 3. Payer of heavy goods vehicle tax

(1) Natural persons residing in Estonia on a temporary or permanent basis, legal persons registered in Estonia and state and local government agencies who are the owners of heavy goods vehicles as specified in § 1 of this Act, except in the cases provided for in subsections (1¹) and (2) of this section, shall pay heavy goods vehicle tax.

(1¹) The user of a heavy goods vehicle shall be the payer of the heavy goods vehicle tax if the user uses the heavy goods vehicle on the basis of a contract for use or a contract of sale with a reservation on ownership and the name, personal identification code or registry code and the address of the residence or seat of the user are entered in the traffic register. If the specified entry is missing, the owner of the heavy goods vehicle shall pay the heavy goods vehicle tax.

(2) If the owner of a heavy goods vehicle specified in § 1 of this Act is other than a person or agency set out in subsection (1) of this section, the heavy goods vehicle tax shall be paid by the person in possession of the corresponding vehicle who has been entered in the traffic register.

(3) The residence or seat of a payer of heavy goods vehicle tax, the maximum authorised weight or gross laden weight of the heavy goods vehicle, the number of axles, and the existence of air suspension or equivalent suspension of the driving axle is determined by the information entered in the traffic register. The owner or possessor of a heavy goods vehicle shall be liable for the correctness of the data submitted to the traffic register. [RT I, 07.12.2018, 1 – entry into force 17.12.2018]

§ 4. Receipt of heavy goods vehicle tax

The heavy goods vehicle tax is paid into the state budget.

§ 5. Taxable period and term for payment of tax

(1) The taxable period for heavy goods vehicle tax is a quarter.

(2) The payer of heavy goods vehicle tax is required to calculate and pay the heavy goods vehicle tax:

1) on a heavy goods vehicle, not later than by the fifteenth date of the first month of a taxable period, except in the cases specified in clauses 2) and 3) of this subsection;

2) on lorries or trucks registered in the traffic register during a taxable period, within fifteen calendar days after the registration of the lorry or truck in the traffic register;

3) on a road train the maximum weight of which is entered in the traffic register during a taxable period, within fifteen calendar days after entry of the maximum weight of trailers used in the composition of the road train at the same time in the traffic register by the Transport Administration.

[RT I, 10.12.2020, 1 – entry into force 01.01.2021]

(3) The heavy goods vehicle tax on lorries or trucks and road trains specified in clauses (2) 2) and 3) of this section shall be paid in proportion to the number of full calendar months from the entry of the lorry or truck in the traffic register or entry of the maximum weight of trailers in the traffic register until the end of the taxable period.

(4) Upon transfer or transfer of the right of use of a heavy goods vehicle during a taxable period, the heavy goods vehicle tax paid for the taxable period shall not be returned. Upon formalising change of information concerning an owner or user in the traffic register, the person who has acquired or acquired for use a heavy goods vehicle is required to pay the heavy goods vehicle tax as of the quarter following the acquisition or acquisition for use of the heavy goods vehicle.

[RT I 2002, 110, 655 – entry into force 01.01.2003]

§ 6. Procedure for payment of tax

(1) Heavy goods vehicle tax is paid to the bank account of the Tax and Customs Board.

(2) The payment order shall set out, in a legible manner, the name (in the case of a natural person, the given name and surname) of the payer of heavy goods vehicle tax, data from the national registration plate of the lorry or truck (hereinafter registration plate data), the maximum authorised weight or gross laden weight of the taxable heavy goods vehicle expressed in kilograms, the amount of tax and the period for which tax is paid. If the payer of heavy goods vehicle tax is paying tax for several heavy goods vehicles in the payer's ownership or possession together, the payment order shall set out, separately and in a legible manner, the registration plate data of all the lorries or trucks, the maximum authorised weights or gross laden weights of the taxable heavy goods vehicles and the amounts of paid tax for each heavy goods vehicle.

[RT I 2003, 88, 591 – entry into force 01.01.2004]

§ 7. [Repealed – RT I 2002, 110, 655 – entry into force 01.01.2003]

§ 8. Tax exemption

Heavy goods vehicles of the fire and rescue service agencies of the Defence Forces, National Defence League, Border Guard, police authorities and state and local government agencies are exempt from the heavy goods vehicle tax.

[RT I, 29.12.2011, 1 – entry into force 01.01.2012]

§ 9. Tax authority

(1) The tax authority of heavy goods vehicle tax is the Tax and Customs Board.

(2) The Transport Administration is required to submit the following information concerning the heavy goods vehicles which were entered in or deleted from the traffic register during the preceding taxable period to the Tax and Customs Board by the tenth date of the first month of each taxable period:

[RT I, 10.12.2020, 1 – entry into force 01.01.2021]

1) the name of the owner or, in the cases specified in subsections 3 (1¹) and (2) of this Act, of the possessor of the lorry or truck (in the case of a natural person, the given name and surname);

2) the personal identification code (in the absence thereof, the date, month and year of birth of the person) or registry code of the owner or, in the cases specified in subsections 3 (11) and (2) of this Act, of the possessor of the lorry or truck;

3) the address of the residence or seat of the owner or, in the cases specified in subsections 3 (1¹) and (2) of this Act, of the possessor of the lorry or truck;

4) the registration plate data of the lorry or truck;

5) the maximum authorised weight or gross laden weight of the lorry or truck;

6) the number of axles of trailers used in the composition of the road train at the same time and the maximum weight of the trailers, which is entered in the traffic register, and also the date of making the entry;

7) the make of the lorry or truck;

8) the existence or absence of air suspension or equivalent suspension of the driving axle of the lorry or truck;

9) the number of axles in the lorry or truck;

10) the date of registration, amendment of the registry entry or deletion from the register of the lorry or truck.

(3) If information in the traffic register on a heavy goods vehicle or a payer of heavy goods vehicle tax which is the basis for taxation is changed during a taxable period, the Transport Administration is required to notify the Tax and Customs Board thereof by the twentieth day of the month following the taxable period.

[RT I, 10.12.2020, 1 – entry into force 01.01.2021]

(4) The Tax and Customs Board shall have the right to require the owner or possessor of a heavy goods vehicle to correct the data submitted to the Transport Administration.

[RT I, 10.12.2020, 1 – entry into force 01.01.2021]

§ 9¹. Implementation of non-compliance levy

(1) The Tax and Customs Board may issue a warning that a non-compliance levy may be applied upon failure to submit data specified in subsection 9 (2) of this Act or upon submission of false data.

(2) If a person does not comply with the obligation by the date indicated in the warning, he or she is required to pay the non-compliance levy indicated in the warning.

(3) In order to enforce compliance with this obligation the non-compliance levy may not be more than 1,300 euros for the first time and 2,000 euros for the second time. The non-compliance levy used to enforce compliance with one and the same obligation may not be over 3,300 euros.

[RT I, 07.12.2018, 1 – entry into force 17.12.2018]

§ 10. –§ 12.[Omitted from this text.]

§ 13. Implementing Provisions

(1) The traffic register shall contain the following information concerning a heavy goods vehicle:

1) the maximum authorised weight or gross laden weight of the lorry or truck;

2) the number of axles in the lorry or truck;

3) the type of suspension of the driving axle of the lorry or truck (existence or absence of air suspension or equivalent suspension);

4) in the case of a lorry or truck intended for a specific purpose, a notation whether the vehicle is intended for the carriage of goods;

5) the number of axles of trailers used in the composition of the road train at the same time and the maximum weight of the trailers.

(2) If a portion of information specified in subsection (1) of this section has not been entered in the traffic register, a payer of heavy goods vehicle tax is required to address the Road Administration for the entry of the information in the register no later than by 20 March 2004. The replacement of a registration certificate arising from entry of the aforementioned information in the traffic register is exempt from state fee until 31 March 2004.

[RT I 2009, 25, 150 – entry into force 01.07.2009]

(3) The Road Administration is required to submit the information listed in subsection 9 (2) of this Act concerning the heavy goods vehicles registered in the traffic register as at 31 March 2004 to the Tax and Customs Board not later than by 10 April 2004.

[RT I 2009, 25, 150 – entry into force 01.07.2009]

(4) A payer of heavy goods vehicle tax is required to calculate and pay the heavy goods vehicle tax payable for the first quarter of 2004 by 15 April 2004, and shall pay the amount together with the amount due during the following taxable period. Subsection 2 (3) of this Act is not applied upon calculation of the heavy goods vehicle tax payable for the first quarter of 2004.

(5) The heavy goods vehicle tax established by this Act is applied as of 1 January 2004.

[RT I 2003, 88, 591 – entry into force 01.01.2004]

§ 14. Entry into force of Act

This Act enters into force on 1 January 2003.

[Lisa Rates of Heavy Goods Vehicle Tax](#)