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Local Tax Law

Adopted 09.21.1994 RT I 1994, 68, 1169 Entry into force 10.24.1994

Chapter 1. GENERAL PROVISIONS

§ 1. Purpose of Act

This Act provides for local taxes, local taxes on the procedure and requirements.

§ 2. The imposition of local taxes once

(1) A rural municipality or city council (the *council*) is entitled under this Act to issue regulations for the establishment of local taxes (the *tax regulation*). Tax Regulation of the Taxation Act, the Act on Tax thereof. The tax is not imposed by the Tax Administration Act or the provisions of this Act exemptions.

(2) Tax Decree enters into force, and disclosed the local government organization in accordance with law. Municipality or city shall forward tax regulations by electronic means or by electronic media of the Tax and Customs Board. Tax regulations published on the website of the Tax and Customs Board. [RT I 2003, 88, 591 - entered into force. 01.01.2004]

§ 3. Collection of local taxes

(1) local taxes the tax authorities in their administrative territory (the *territory*) is a rural municipality or city government or other tax regulation provided by the municipality or city authority to organize the collection of local taxes.

(2) A council official authorized by the collection of local taxes Taxation Act the tax regulation of the extent of the rights council.

(3) [Repealed - RT I 2010, 72, 544 - entered into force. 01.01.2012]

(4) The councils of towns and rural municipalities may enter into a management agreement, to be established by the Contracting Parties of the municipalities and cities of the same type of local tax levies over the role of one of the Contracting municipality or city authority.

(5) The provisions of paragraph 4 of the Agreement and the implementation of cost recovery arrangements providing for the same contract. [RT I 2010, 72, 544 - entered into force. 01.01.2012]

(6) The council of the Tax and Customs Board may enter into a tax collection of local management agreement. The award and the related costs will be covered by the rural municipality or city budget. [RT I, 25.10.2012, 1 - entered into force. 01.12.2012]

§ 4. The imposition of local taxes receivables

(1) The tax regulation shall contain the following information: 1) name of the tax; 2) the object of taxation; 3) the taxpayers; 4) tax rates; 5) the payment of the levy arrangements; 6) the due date or deadline for the tax calculation or assessment procedures; 7) the tax liability arises Time; 8) the possible tax incentives and grant arrangements; 9) the tax regulation entered into force.

(2) The local tax must not prevent people, goods and services, freedom of movement.

(3) The tax object may not charge more than one local tax. [RT I 2002, 44, 284 - entered into force. 01.07.2002]

§ 5. Local Taxes List

Local taxes are: 1) [Repealed - RT I 2002, 44, 284 - entered into force. 01.07.2002] 2) [Repealed - RT I 1999, 101, 903 - entered into force. 01.01.2002] 3) [Repealed - RT I 2010, 72, 544 - entered into force. 01.01.2012] 4) [Repealed - RT I 2010, 72, 544 - entered into force. 01.01.2012] 5) the advertising tax; 6) road and street closure tax; 7) the motor vehicle tax; 8),

stock-breeding, 9), entertainment tax; 10) of parking. [RT I 2002, 110, 654 - entered into force. 01/02/2003]

5 § 1., International Military Headquarters exemption from municipal taxes

International Military Headquarters are exempt from municipal taxes to the extent provided by an international agreement. [RT I, 01.06.2013, 1 - entered into force. 01/07/2013]

Chapter 2 LOCAL TAXES

§ 6 Person tax [Repealed - RT I 2002, 44, 284 - entered into force. 01.07.2002]

§ 7. Local tax [Repealed - RT I 1999, 101, 903 - entered into force. 01.01.2000]

§ 8. Sales tax [Repealed - RT I 2010, 72, 544 - entered into force. 01.01.2012]

§ 9. Boat Max [Repealed - RT I 2010, 72, 544 - entered into force. 01.01.2012]

§ 10. Advertising fee

(1) pay the Advertising natural and legal persons within the territory of government, as well as the government to aquatic territory and to natural and legal persons registered as belonging to the public transport vehicle and fitted in announcements and advertisements.

(2) Charges included in advertisements and promotions, and their arrangement on the list of places established by the council.

(3) are exempt from the advertising tax, and state and local government advertisements of political parties, election coalitions and independent candidates in the election campaign and advertisements.

(4) the rate or differentiated rates established by the Advertising Council.

(5) The taxpayer is required to: 1) submit a tax declaration to the tax authorities, the form and the deadline for submission established by the council; 2) to pay the advertising budget of the local government council by the deadline set.

(6) The rural municipality or city government has the right to give advertising incentives and exemptions under the conditions imposed by the council, and the procedure. [RT I 2002, 44, 284 - entered into force. 01.07.2002]

(7) The council has the right to require the submission of declarations in electronic advertising, if it is declared more than a decade of tax object. [RT I, 06.07.2013, 1 - entered into force. 01/07/2013]

§ 11. Road and street closure tax

(1) Road and street closure tax paid by natural and legal persons of demonstrations, parades and other events, as well as the construction or maintenance works, if it involves a public road, street, square, park, rest area or part of a foreclosure.

(2) Road and street closure tax rate or differentiated rates established by the council.

(3) Road and street closure tax paid by the deadline set by the budget of the local council.

(4) The council has the right to establish a road and street closure tax declaration form. [RT I, 25.10.2012, 1 - entered into force. 01.12.2012]

§ 12. Motor vehicle tax

(1) A motor vehicle tax paid by road motor vehicles registered in owning or using motor vehicle tax imposed by the municipality, of living are the natural and legal persons. A user of the vehicle is a motor vehicle tax payer, if he uses a motorized vehicle use of the contract of sale or reservation of title on the basis of the motor vehicle user's charge data has been entered in the traffic register. The tax rate established by the council, differentiated by the weight of the vehicle registration, the permissible axle loads or power style.

(2) A motor vehicle tax is levied on: 1) state and local government, and the Defence League of motor vehicles; 2) to Estonia with diplomatic status accredited persons, foreign diplomatic and consular missions, international organizations and intergovernmental cooperation programs representations used by motor vehicles; 3) I and II group invalids motor vehicles; 4) heavy goods vehicle tax charged on motor vehicles.

(3) Motor vehicle tax taxation period is the calendar year. During the current calendar year, after 30 June of registered motor vehicle tax is paid on the 50% tax rate. Of the motor vehicle tax is paid on disposal of the person entitled to seek reimbursement of the vehicle tax paid for months, which is the motor behind the transfer of the tax period until the end of the month, the Tax Administration Act, and pursuant to the conditions laid down.

(4) Motor vehicle tax is paid to the owner or operator of a motor vehicle domicile or residence for the budget of the local government council by the deadline set.

(5) Traffic manager is required to submit to the rural municipality and city governments to their request to each quarter in the month following the 15th day of residing in their territory to natural and to legal persons as belonging to, or they use registered and deregistered vehicles of the motor vehicle tax in the necessary information. [RT I 2002, 110 654 - entered into force. 01/02/2003]

§ 13. Animal tax

(1) Animal paying for the animals, whose keeping the township or town territory is subject to taxation. These animals list established by the council.

(2) is released from animal: 1) the police, military, customs, Defence and Rescue Service and volunteer rescuers keeping animals if they are used for tasks, as well as the keeping of guide dogs for blind people; [RT I, 29.12.2011, 1 - entered into force. 01.01.2012] 2) the keeping of animals within the territory of the municipality or the city for up to one month.

(3) The taxable period for animal tax is one calendar year.

(4) Animal rates established by the council.

(5) Animal tax is paid by the deadline set by the budget of the local council.

(6) The rural municipality or city government has the right to provide animal tax incentives and exemptions under the conditions and procedures established by the council.

§ 14. Entertainment tax

(1) Entertainment in order to: 1) the municipality or town in the premium entertainment organizers; 2) rural municipality or city within the territory of the owners of entertainment establishments.

(2) Entertainment tax is imposed sold tickets. Paid tickets to entertainment events subject to registration with the municipal government in whose territory the event takes place.

(3) Entertainment tax is paid by the deadline set by the budget of the local council.

(4) A rural municipality or city government has the right to provide entertainment tax incentives and exemptions under the conditions and procedure established by the council.

14, § 1,. Self parking

(1) Parking fee paid public parking zones established for the purpose of organizing.

(2) Self parking fee assessment and collection of the traffic on the bases and pursuant to the procedure provided by law. Parking fee is subject to the tax law on the organization of the traffic to the extent provided by law. [RT I 2010, 44, 261 - entered into force. 01.07.2011]

Chapter 3. FINAL PROVISIONS

§ 15. Liability for violation of council regulation

(1) The established deadline of the local government budget, the amount of tax paid by the taxpayer and the tax authorities calculated the amount of interest paid over the tax arrangements in accordance with law. [RT I 2002, 44, 284 - entered into force. 01.07.2002]

(2) Responsibility for violation of tax regulations to the Tax Act on the basis of the same tax regulation.

(3) Additional amounts payable accrue to government budget.

(4) [Repealed - RT I, 13.12.2011, 1 - entered into force. 01.01.2012]

§ 16. Settlement of Disputes

(1) The taxpayer has the right to submit a notice to pay local taxes in the tax, the tax decision or any other administrative act the challenge. A challenge shall be submitted to the local tax authority or other authority provided for in the tax regulation. Challenge proceedings in the Taxation Act section 14 thereof.

(2) the local taxes the tax authorities may challenge the Taxation Act cases returned. Challenge the return decision may file an appeal with the tax authority of local taxes. [RT I 2002, 44, 284 - entered into force. 01.07.2002]

16, § 1,. Implementing Provision

Before 1 January 2012, and generated sales of boat tax liability and tax payment and collection of the applied force until that date this Act, § 3, paragraphs 3 and 5, § 5 paragraphs 3 and 4 of § 8 and 9. [RT I, 13:12 .2011, 1 - entered into force. 01.01.2012]

§ 17 Amendments to the Taxation Act

[Omitted from this text.]

§ 18. Administrative Offences Code of

[Omitted from this text.]