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Land Tax Act

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RT I 1993, 24, 428
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Amended by the following acts

Reception	Publication	Enforcement
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, partially 01.01.1998
full text RT in hard copy	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 shall enter into force on the day specified in the decision of the Council of the European Union on the annulment of the exception established for the Republic of Estonia on the basis of Article 140(2) of the Treaty on the Functioning of the European Union, Council of the European Union 13.07.2010. a decision No. 2010/416/EU (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, partially 01.01.2014 and 01.01.2015; entry into force partially amended 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, partially 01.01.2017
19.06.2014	RT I, 29.06.2014, 109	01.07.2014, on the basis of paragraph 4 § 107 ³ of the Act on the Government of the Republic, the titles of the ministers replaced from the revision effective on July 1, 2014.
19.11.2014	RT I, 13.12.2014, 1	01.01.2016, effective date 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, partially 05.07.2017
30.01.2019	RT I, 22.02.2019, 1	01.10.2019, partially 01.01.2021
16.12.2020	RT I, 23.12.2020, 5	01.01.2021, partially 01.01.2022 and 01.01.2023
23.02.2022	RT I, 10.03.2022, 2	15.03.2022, partially 01.06.2023 and 01.01.2024

§ 1. Land tax

(1) Land tax is a tax based on the taxation price of land.

(2) The taxation price of land is determined and the procedure for disputing it is established based on the Land Valuation Act. The taxation price of each land determined in the regular assessment is taken as the basis for calculating the land tax starting from the regular assessment on January 1 of the following year.

[RT I, 10.03.2022, 2 - enters into force. 01.01.2024]

(3) The Tax and Customs Board calculates the land tax based on the basic data provided by the local government unit in the land tax information system.

[RT I, 23.12.2020, 5 - enters into force. 01.01.2021]

(4) [Repealed - RT I, 10.03.2022, 2 - entered into force. 01.01.2024]

§ 2. Object of tax

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

§ 3. Tax subject

The land tax is paid by the owner of the land or, in the case prescribed in § 10 of this law, the user of the land.

§ 4. Tax-free land

(1) Land tax is not paid:

1) [invalid - RT I, 10.03.2022, 2 - entry into force. 01.01.2024] 1¹) from the land of the nature reserve and target protection zone of protected areas and from the land of the target protection zone of permanent habitats; [RT I 2008, 14, 94 - entry into force. 01.01.2009] 2) from the land belonging to the buildings of diplomatic and consular missions of foreign countries or their parts; 3) on the basis of an agreement concluded between the Government of the Republic and a foreign country or an international organization from land used by a foreign country or an international organization; 4) [invalid - RT I, 04.07.2014, 12 - entry into force. 01.01.2015] 5) from land based on the sanctuaries of churches and congregations; 6) from municipal land located in the administrative area of the respective municipality, except in the case provided for in § 10 of this Act; 7) from land on the basis of a public water body and a publicly used water body; [RT I, 10.03.2022, 2 - enters into force. 01.01.2024] 8) in the cases stipulated in the foreign agreement, from the land used by the international military headquarters; [RT I, 01.06.2013, 1 - enters into force. 01.07.2013] 9) land owned by the state for the purpose of public buildings; [RT I, 22.12.2012, 1 - enters into force. 01.01.2013] 10) public land from designated purpose land; [RT I, 04.07.2014, 12 - entered into force. 01.01.2015] 11) from the topic of national road, local road and private road designated for public use. [RT I, 10.03.2022, 2 - enters into force. 01.01.2024]

(2) A land tax of 50 shall be paid on restricted zone land provided for in § 31 of the Nature Conservation Act, land of conservation areas provided for in Chapter 5, land of permanent habitat restricted zone determined on the basis of § 50 (1) and restricted zone of an individual object of nature provided on the basis of § 68, and land of a shore or beach water protection zone provided on the basis of § 118 of the Water Act percent of the land tax rate.

[RT I, 22.02.2019, 1 - enters into force. 01.01.2021]

(3) The tax exemption specified in points 1 1

, 7 and 11 and subsection 2 of subsection 1 of this section shall apply from January 1 of the year following when the basis for the exemption arises. If the basis for the tax exemption occurs on January 1, the tax exemption applies from the same day.

[RT I, 10.03.2022, 2 - enters into force. 01.01.2024]

§ 5. Tax rate

(1) The local self-government council establishes a tax rate for each of the following land purpose groups on July 1 of the year preceding the taxation year at the latest:

1) residential land and outdoor land of commercial land of 0.1–0.5 percent of the annual tax price of the land;

2) 0.1–0.5 percent of the taxable price of the land per year for land revenue land not mentioned in point 1 of this subsection;

3) 0.1–1.0 percent of the taxed price of the land per year for land with special purpose not mentioned in points 1 and 2 of this paragraph.

[RT I, 10.03.2022, 2 - enters into force. 01.06.2023]

(2) [Repealed - RT I, 10.03.2022, 2 - entered into force. 01.06.2023]

(3) If tax rates are changed, the local government unit shall enter the changed land tax rates into the land tax information system by September 1 of the year preceding the taxation year. If the revised tax rates have not been entered into the land tax information system by the specified deadline, the land tax will be calculated according to the rates valid for the previous year. Land tax rates are published on the website of the Tax and Customs Board.

[RT I, 10.03.2022, 2 - enters into force. 01.06.2023]

(4) [Repealed - RT I, 04.07.2014, 12 - entered into force. 01.01.2017]

(5) [Repealed - RT I, 04.07.2014, 12 - entered into force. 01.01.2017]

1

§ 5 . Land tax information system

(1) The land tax information system is a database included in the register of taxable persons established on the basis of § 17 (1) of the Tax Administration Act. The procedure for keeping the database is stipulated in the statutes of the register of taxable persons.

[RT I, 23.12.2020, 5 - enters 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, the purpose of which is to collect and process the information necessary for the calculation of land tax.

[RT I, 23.12.2020, 5 - enters into force. 01.01.2021]

1

(3) The local government unit submits to the Tax and Customs Board the basic data necessary for calculating the land tax in the land tax information system by February 1 of the taxation year.

[RT I, 23.12.2020, 5 - enters into force. 01.01.2021]

2

(3) The local government unit is obliged to check the correctness of the data in the land tax information system and, if necessary, to correct or supplement the data.

[RT I, 04.07.2014, 12 - entered into force. 01.01.2017]

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

§ 6. Receipt of tax

The land tax is received in the budget of the local government unit where the land is located.

[RT I, 10.03.2022, 2 - enters into force. 01.01.2024]

§ 7. Payment of tax

(1) Land tax of up to EUR 64 on land located in any local government unit shall be paid by March 31. At least half of the land tax that exceeds 64 euros is paid by March 31, but not less than 64 euros. The rest of the land tax will be paid by October 1 at the latest.

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

(2) The Tax and Customs Board shall issue a tax notice to the taxpayer on the amount of land tax to be paid by February 15 at the latest. A land tax notice is an administrative act to which the provisions of the Tax Administration Act on tax rulings are applied, unless the law provides otherwise. The tax notice does not need to be signed.

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

1

(2) The minister responsible for the field may, on the authority of the Government of the Republic, enter into an agreement with a private legal entity for work related to the delivery of tax notices in accordance with the Administrative Cooperation Act. The above-mentioned private legal entity is considered to be the authorized processor of the register of taxable persons within the scope of the administrative task, and the provisions of the Personal Data Protection Act apply to it.

2

(2) If the taxpayer owns several plots of land or uses several plots of land located in the administrative territory of one local government unit, the tax amounts due for the plots of land are summed, without taking into account the provisions of subsection 3 of this section.

[RT I, 04.07.2017, 2 - enters into force. 07/05/2017]

3

(2) [Repealed - RT I, 10.03.2022, 2 - entered into force. 01.01.2024]

(3) Land tax is not determined and tax notification is not issued if the tax amount is less than 5 euros.

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

(4) A taxpayer who has not received the land tax notice for the taxation year by February 25 is obliged to notify the Tax and Customs Board within 30 days.

[RT I, 25.10.2012, 1 - enters into force. 01.12.2012]

(5) If the taxpayer has not received any land tax notification, as of the entry into force of this Act, he is obliged to notify in writing or electronically to the municipality or city government where the land is located, the size and intended purpose of the land he owns or uses.

(6) [Repealed - RT I, 07.06.2013, 1 - entered into force. 01.07.2013]

(7) The procedure for calculating and paying land tax shall be established by a regulation of the minister responsible for the field .

[RT I, 04.07.2014, 12 - entered into force. 01.01.2015]

§ 7 . Electronic delivery of the land tax notice

The electronic delivery of the land tax notice is subject to the provisions of § 54 subsections 1–3 and subsection 4 point 1 of the Tax Administration Act, as well as the regulations issued by the minister responsible for the field on the basis of § 45¹ of the Tax Administration Act.

[RT I, 07.06.2013, 1 - enters into force. 01.07.2013]

§ 8. Occurrence of tax liability

(1) The land tax liability arises on January 1 of the current year, and a tax notice is issued to a person who, as of January 1, is the owner, developer or usufructuary of the immovable property according to the data in the land register, or the heir of the immovable property according to the data in the inheritance register.

[RT I, 23.12.2020, 5 - enters into force. 01.01.2021]

(2) The provisions of subsection 1 of this section apply to the right of use provided for in § 10 of this Act, which is not reflected in the land register, taking into account the validity of the right of use agreement as of January 1 of the taxation year.

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

§ 8 . Limit of land tax increase

(1) If the land tax amount of the land taxation period is at least 10 percent higher than the tax amount of the previous taxation period, the tax amount increases by 10 percent. In doing so, the tax exemptions provided for in § 4 of this Act and the land tax benefits provided for in § 11 are not taken into account.

(2) If the increase in the amount of land tax stipulated in subsection 1 of this section is 10 percent compared to the previous taxation period, but is less than 5 euros, the amount of tax is increased by 5 euros, but not more than the amount of land tax based on the taxation price of the land and the land tax rate.

(3) If a new cadastral unit is formed or the taxation price of the cadastral unit changes due to a change in land, area or purpose, the taxation price for the cadastral unit is calculated based on the results of the regular assessment in 2001, it is compared with the taxation price of the land determined based on the results of the last regular assessment, and then this section is applied to the change in the amount of land tax due to the change in the taxation price paragraph 1 and, if necessary, paragraph 2.

(4) For those years, if the limit of the land tax increase specified in subsection 1 would have applied to the taxation price of the new cadastral unit calculated as a result of the changes to the cadastral unit specified in subsection 3 of this section, the calculated land tax amount specified in subsection 3 shall be increased by 10 percent for each taxation period and subsection 2 shall be applied if necessary.

[RT I, 10.03.2022, 2 - enters into force. 01.01.2024]

§ 9. Control of tax payment

[Repealed - RT I, 10.03.2022, 2 - entered into force. 01.01.2024]

§ 10. Land user's tax liability

(1) If the land use has not been reformed in the manner prescribed by the Land Reform Act, the land user shall pay the land tax.

[RT I 2006, 55, 406 - entry into force. 01.01.2007]

(2) When the land is encumbered with the building right or usufructuary, the land tax is paid by the builder or the usufructuary.

(3) In the event of the transfer of immovable property in municipal ownership for mining, land tax shall be paid by the person who has the right to use the land.

[RT I, 23.12.2020, 5 - enters into force. 01.01.2022]

(4) In the case of giving the state-owned immovable property for use, the land tax shall be paid by the person who has the right to use the immovable property, unless the amount of land tax has been taken into account proportionally to the extent of the right of use when designing the fee for the use of the immovable property, or if the right to use the immovable property derives from an agreement establishing a real easement or personal usufructuary right, and the agreement for granting use of the immovable property does not unless otherwise specified.

[RT I, 23.12.2020, 5 - enters into force. 01.01.2022]

§ 11. Tax incentives

(1) The land owner is exempted from paying land tax for the land owned by him or used by the land user specified in § 10 of this Act, the purpose of which or one of the purpose is residential land, or land for commercial purposes for outdoor land in the city as a settlement unit, township, township and local government with a general plan in the area designated as a densely populated area by the unit or by the county plan, if there is no valid general plan, up to 0.15 ha and elsewhere up to 2.0 ha, if his residence is in a building located on this land according to the residence data entered in the population register.

[RT I, 10.03.2022, 2 - enters into force. 01.01.2024]

(2) The land of a building society whose purpose or one of the purpose is residential land is exempted from payment of land tax, taking into account the proportion of contributions of members of the building society who are natural persons whose residence is in a building located on this land according to the data of the place of residence entered in the population register, in the area of 0.15 ha as a settlement unit in the city, town, in a township and in an area designated as a densely populated area by a local government unit with a general plan, or in an area designated as a densely populated area by a county plan, if there is no valid general plan, and to the extent of 2.0 ha elsewhere for each member of the building association that meets the specified characteristics.

[RT I, 10.03.2022, 2 - enters into force. 01.01.2024]

(3) If the land is jointly or jointly owned, the joint or co-owners are exempted from paying land tax under the conditions set out in subsection 1 of this section, land whose purpose or one of the purpose is residential land, or land for commercial use as a settlement unit in the city, town, township and local government with a general plan in the area designated as a densely populated area by the unit or by the county plan, if there is no valid general plan, a total of 0.15 ha and elsewhere a total of up to 2.0 ha. The provisions of this paragraph do not apply to owners of apartment properties.
[RT I, 10.03.2022, 2 - enters into force. 01.01.2024]

1

(3) If the cadastral unit is crossed by the border of the densely populated area determined by the general plan of the local government unit or the county plan, if there is no valid general plan, the tax discount specified in subsections 1-3 of this section shall be applied as follows:

[RT I, 10.03.2022, 2 - entry into force. 01.01.2024]

- 1) up to 0.15 ha, if the majority of the cadastral unit is located in a densely populated area;
- 2) up to 2.0 ha, if the majority of the cadastral unit is located outside a densely populated area.

[RT I, 04.07.2017, 2 - enters into force. 07/05/2017]

2

(3) If the dividing line of the settlement unit passes through the cadastral unit, the tax discount specified in subsections 1-3 of this section shall be applied as follows:

[RT I, 10.03.2022, 2 - entered into force. 01.01.2024]

- 1) to the extent of 0.15 ha, if the majority of the cadastral unit is located in a city as a settlement unit, in a town, hamlet or densely populated area;
- 2) up to 2.0 ha, if the major part of the cadastral unit is located outside the city as a settlement unit, town, hamlet or densely populated area.

[RT I, 04.07.2017, 2 - enters into force. 07/05/2017]

(4) [Repealed - RT I, 10.03.2022, 2 - entered into force. 01.06.2023]

(5) A local government unit may increase the scope of the exemption specified in subsection 1 of this section by exempting from land tax the land used by a pension recipient or a person who has been determined to have partial or no work capacity on the basis of the Work Ability Support Act, whose intended purpose or one of the intended purposes is residential land , or land-use land for a plot of outdoor land in the city as a settlement unit, in a town, township, and in an area designated as a densely populated area by a local government unit with a general plan or with a county plan, if there is no valid general plan, up to 0.15 hectares.

[RT I, 10.03.2022, 2 - enters into force. 01.01.2024]

(6) A local government unit may increase the scope of the exemption specified in subsection 1 of this section by exempting from land tax a repressed person and a repressed person equated with a repressed person, within the meaning of the Repressed Person Repressed by Occupation Regimes Act, the land used by him, the intended purpose or one of the intended purposes of which is residential land, or the part of the outdoor area of land for commercial use.

[RT I, 10.03.2022, 2 - enters into force. 01.01.2024]

(7) The executive body of the local government unit decides to grant the tax exemption provided for in subsections 5 and 6 of this section on the basis of the written application of the person to the extent and procedure established by the council of the local government unit.

[RT I, 10.03.2022, 2 - enters into force. 01.01.2024]

(8) The tax exemption specified in subsection 1 of this section shall apply from January 1 of the year following when the basis for the exemption arises. If the basis for the tax exemption occurs on January 1, the tax exemption applies from the same day.

[RT I, 08.07.2011, 7 - enters into force. 01.01.2013]

(9) The procedure for applying for a tax discount on land tax shall be established by a regulation of the minister responsible for the field .

[RT I, 04.07.2014, 12 - entered into force. 01.01.2015]

1

§ 11 . Calculation of tax exemption and relief

(1) If the tax-exempt land specified in subsections 1 and 2 of § 4 of this Act or the tax-reduced area specified in § 11 subsections 1–3, 5 and 6 is smaller than the entire plot of land, each such tax exemption and concession is calculated from the taxation price of the entire plot of land in proportion to the tax-exempt land or with the area of the tax-advantaged area as part of the total area of the land plot.

(2) If the tax exemption specified in § 4 subsection 1 of this Act or the tax benefit specified in § 11 subsections 1–3, 5 and 6 is related to the designated purpose of land or land, each such tax exemption and benefit is calculated in proportion to the taxation price of the relevant designated purpose area or land of the entire parcel of land. or with the area of the tax-advantaged area as a part of the area of the entire area of the designated purpose or the peg.

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

[RT I, 22.12.2012, 1 - enters into force. 01.01.2017, entry into force amended [RT I, 04.07.2014, 12]]

§ 12. Taxpayer's responsibility

[Repealed - RT I, 10.03.2022, 2 - entered into force. 01.01.2024]

1

§ 12 . Entering basic data into the land tax information system

The local government unit shall enter the basic land tax data specified in the statute for maintaining the land tax information system into the land tax information system by February 1, 2017.

[RT I, 04.07.2014, 12 - entered into force. 01.01.2017]

2

§ 12 . Liquidation of the land tax information system

The land tax information system maintained until January 1, 2021 will be liquidated on January 31, 2021 at the latest.
[RT I, 23.12.2020, 5 - enters into force. 01.01.2021]

§ 13. Entry into force of the law

- (1) This Act enters into force on July 1, 1993.
- (2) [Repealed - RT I, 04.07.2014, 12 - entered into force. 01.01.2015]
- (3) The land tax for the second half of 1993 shall be paid by November 15, 1993 at the latest.