

ПІДЛЯГАЄ ОПОДАТКУВАННЮ

Квартира + будинок,
загальною площею > 180 кв м

Будинок площею > 120 кв м

Квартира
площею > 60 кв м

Нежитлова
нерухомість

Квартира загальною площею > 300 кв м
або будинок загальною площею > 500 кв м
25 тис грн у рік за кожен із вказаних
об'єктів житлової нерухомості

Офіційний вебпортал <http://cv.tax.gov.ua/>

Податок на майно, відмінне від земельної ділянки - 2025

Ставка податку:

за 1 кв м понад пільгову площу
для житлової нерухомості та 1 кв м
нежитлової нерухомості до **1,5%** розміру
мінімальної заробітної плати
станом на **01 січня 2024 р - до 106,50 грн**
(7100 грн * 1,5% = 106,50 грн)

Штрафи за несплату податку:

затримка платежу до 30-ти днів
- 10% нарахованого податку;
затримка платежу понад 30 днів
- 20% нарахованого податку.

Строк сплати:

протягом 60-ти днів з дня
отримання повідомлення - рішення

До відома платників!

У 2025 році податок на нерухомість
нараховується буковинцям за 2024 рік

ПЛАТНИКИ ПОДАТКУ (ст. 266.1 ПКУ)

Фізичні та юридичні особи, у т.ч. нерезиденти, які є
власниками об'єктів житлової та/або нежитлової
нерухомості.

СТАВКА ПОДАТКУ:

за 1 кв м понад пільгову площу
для житлової нерухомості та 1 кв м
нежитлової нерухомості до **1,5%** розміру
мінімальної заробітної плати
станом на **01 січня 2024 р - до 106,50 грн**
(7100 грн * 1,5% = 106,50 грн)

ПРИКЛАД РОЗРАХУНКУ:

Квартира загальною площею 65 кв. м.
Оподатковувана площа: 65-60=5 кв. м.
Сума податку: 5 * 106,50 = 532,5 грн

ПОДАТОК НА НЕРУХОМІСТЬ

БАЗОЮ ОПОДАТКУВАННЯ ПОДАТКУ НА НЕРУХОМЕ МАЙНО

є загальна площа об'єкта житлової та нежитлової
нерухомості, у т.ч. його часток.
Обчислення податку для фізосіб та юросіб відрізняється.

РОЗРАХУНОК ПОДАТКУ НА НЕРУХОМІСТЬ

Категорія осіб	Хто обчислює	Джерело даних для обчислення податку
фізичні особи	контролюючий орган	- дані Держреєстру, що безоплатно надають держреєстратори прав на нерухоме майно; - оригінали відповідних документів платника податків, зокрема документи про права власності
юридичні особи	самостійно	- виходячи із загальної площі кожного окремого об'єкта оподаткування на підставі документів, що підтверджують право власності на такий об'єкт

Платники мають право звернутися з письмовою заявою до ДПС
за своєю податковою адресою для проведення звірки даних щодо:

- об'єктів житлової та/або нежитлової нерухомості, у т.ч. їхніх часток, що перебувають у власності платника податку;
- розміру загальної площі об'єктів житлової та/або нежитлової нерухомості, що перебувають у власності платника податку;
- права на користування пільгою із сплати податку;
- розміру ставки податку;
- нарахованої суми податку (пп. 266.7.3 ПК).

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Pravovi Zasadi Reestratsii Prava Vlasnosti Na Nerukhome Maino

Marcel A. Müller



Pravovi Zasadi Reestratsii Prava Vlasnosti Na Nerukhome Maino:

Decoding **Pravovi Zasadi Reestratsii Prava Vlasnosti Na Nerukhome Maino**: Revealing the Captivating Potential of Verbal Expression

In a time characterized by interconnectedness and an insatiable thirst for knowledge, the captivating potential of verbal expression has emerged as a formidable force. Its ability to evoke sentiments, stimulate introspection, and incite profound transformations is genuinely awe-inspiring. Within the pages of "**Pravovi Zasadi Reestratsii Prava Vlasnosti Na Nerukhome Maino**," a mesmerizing literary creation penned by a celebrated wordsmith, readers set about an enlightening odyssey, unraveling the intricate significance of language and its enduring effect on our lives. In this appraisal, we shall explore the book's central themes, evaluate its distinctive writing style, and gauge its pervasive influence on the hearts and minds of its readership.

<https://utbildningstg.svenskdagligvaruhandel.se/public/uploaded-files/fetch.php/Cash%20App%20This%20Month.pdf>

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