

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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