

4. База оподаткування.

4.1. Basis of taxation is the total area of the object of residential and non-residential immovable property, in the number of its shares.

4.2. Basis of taxation of objects of residential and non-residential immovable property, in the number of its shares, which are located in the ownership of natural persons, is determined by the controlling authority on the basis of data of the State Register of Real Rights on immovable property, which are provided free of charge by the authorities of the state registration of rights on immovable property and/or on the basis of originals of corresponding documents of the taxpayer, in particular documents on the right of ownership.

4.3. Basis of taxation of objects of residential and non-residential immovable property, in the number of its shares, which are located in the ownership of legal persons, is determined by such persons independently on the basis of the total area of each separate object of taxation on the basis of documents, which confirm the right of ownership on such object.

5. Пільги із сплати податку.

5.1. Basis of taxation of the object/objects of residential immovable property, in the number of its shares, which are located in the ownership of a natural person taxpayer, is reduced:

- а) для квартири/квартир незалежно від їх кількості - на 60 кв. метрів;
- б) для житлового будинку/будинків незалежно від їх кількості - на 120 кв. метрів;
- в) для різних типів об'єктів житлової нерухомості, в тому числі їх часток (у разі одночасного перебування у власності платника податку квартири/квартир та житлового будинку/будинків, у тому числі їх часток), - на 180 кв. метрів.

Such reduction is provided once for each basic tax period (reporting period).

5.2. Tax relief on tax, which is paid on the corresponding territory with objects of residential immovable property, for natural persons is not provided for:

- object/objects of taxation, if the area of such/object/objects exceeds fivefold the size of the non-taxable area, confirmed by a decision of the local self-government;
- objects of taxation, which are used by their owners with the purpose of obtaining income (they are in lease, lease, loan, they are used in entrepreneurial activity).

5.3. From payment of tax on immovable property differs from the land plot are released:

- objects of residential immovable property, in the number of its shares, participants in ATO and members of their families for the period of service

6. Ставка податку.

6.1. Tax rate for objects of residential immovable property, which are located in the ownership of natural and legal persons, is 0,5 percent of the size of the minimum wage, established by law on 1 January of the reporting (tax) year, for 1 sq. meter of the basis of taxation, in 2015 year

6.2. Tax rate on immovable property, differs from the land plot for objects of non-residential immovable property, which are located in the ownership of natural and legal persons: residential (residential) buildings - auxiliary (non-residential) premises, to which belong garages, barns, garages, attic kitchens, workshops, storage, sheds, sheds, boiler rooms, transformer substations, etc. is 0,05 percent of the minimum wage, established by law on 1 January of the reporting (tax) year for 1 square meter for objects of non-residential immovable property.

6.3. Tax rate on immovable property, differs from the land plot for objects of non-residential immovable property, which are located in the ownership of natural and legal persons:

- buildings: hotels - hotels, motels, camps, pensions, restaurants and bars,