

#### **4. База оподаткування**

4.1. Basis of taxation is the total area of the residential and non-residential real estate, in the number of its shares.

4.2. Basis of taxation of residential and non-residential real estate, in the number of its shares, which are located in the ownership of natural persons, is calculated by the Drabivskyi Department of Zolotonishka ODPI on the basis of data of the State Register of Real Rights on immovable property, which are provided free of charge by the state registration authority 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 residential and non-residential real estate, in the number of its shares, which are located in the ownership of legal persons, is calculated 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/object of residential real estate, in the number of its shares, which are located in the ownership of a natural person taxpayer, is reduced: for apartment/apartments independently of its quantity - on 60 sq. meters; for residential building/buildings independently of its quantity - on 120 sq. meters; for different types of objects of residential real estate, in the number of its shares (in the case of simultaneous residence in the ownership of the taxpayer apartment/apartments and residential building/buildings, in the number of its shares) - on 180 sq. meters. Such reduction is granted once for each basic tax period (year). The Sileska Raia may increase the limit of residential real estate, on which the basis of taxation is restored by this subpoint.

The Sileska Raia restores the tax relief on the tax, which is paid on the corresponding territory of the objects of residential and/or non-residential real estate, which are located in the ownership of natural or legal persons, religious organizations of Ukraine, the statute (provisions) of which are registered in the established by law order, and are used for the purpose of ensuring the activity, provided for by such statutes (provisions). Tax relief on the tax, which is paid on the territory of the Drabovo-Baryatin'ska Sileska Raia, on the objects of residential real estate for natural persons is determined on the basis of their property status and level of income.

5.2. Tax relief on the tax, which is paid on the territory of the Drabovo-Baryatin'ska Sileska Raia, on the objects of residential real estate, for natural persons is not granted on: the object/object of taxation, if the area of such object/object exceeds fivefold the size of the non-taxable area, confirmed by the decision of the Sileska Raia; the objects of taxation, which are used by their owners with the purpose of obtaining income (leased, borrowed, used in entrepreneurial activity). The Executive Committee of the Drabovo-Baryatin'ska Sileska Raia until the 1st of February of the current year submits to the Drabivskyi Department of Zolotonishka ODPI of the unified state tax inspection information on the location of the object of residential real estate on the basis of the tax relief, provided in the Drabovo - Baryatin'ska Sileska Raia according to the first and second subpoint of this Provision.

#### **6. Ставка податку**

6.1. Tax rate for the objects of residential and/or non-residential real estate, which are located in the ownership of natural or legal persons, is established by the decision of the Sileska Raia in dependence of the location (zonal) and type of such objects of real estate in the size, which does not exceed 3% of the size of the minimum wage, established by law on January 1st of the reporting (tax) year, for 1 sq. meter of the basis of taxation (41,34 UAH for m<sup>2</sup>).