



Плата за землю Положення про оподаткування платою* за землю

1. Платники плати за землю:

- 1.1. Платниками земельного податку є:
 - власники земельних ділянок, земельних часток (паїв);
 - землекористувачі;
- 1.2. платником орендної плати є орендар земельної ділянки.

2. Об'єкти оподаткування:

- 2.1. Об'єктами оподаткування земельним податком є:
 - земельні ділянки, які перебувають у власності або користуванні;
 - земельні частки (паї), які перебувають у власності.
- 2.2. Об'єктом оподаткування є земельна ділянка, надана в оренду.

3. База оподаткування.

- 3.1. Basis of taxation with land tax is:
 - normative cash valuation of land plots taking into account the coefficient of indexation, determined accordingly to the order, established by this division;
 - area of land plots, normative cash valuation of which has not been carried out.
- 3.2. Size and conditions of payment of rental fee are determined by the rental agreement between the landlord (owner) and the tenant.

4. Ставки / розмір

- 4.1. Rates of land tax are determined in the addendum 2. «Rates of land tax» to this typical regulation;
- 4.2. Size of rental fee is determined by the rental agreement, but the annual sum of payment:
 - cannot be less than the size of land tax, established for the corresponding category of land plots on the corresponding territory;
 - cannot exceed 12 percent of the normative cash valuation.
 - cannot exceed the maximum size of rental fee in the case of determination of the tenant on competitive basis.

5. Пільги щодо сплати земельного податку для фізичних осіб.

- 5.1. From payment of tax are exempt:
 - 5.1.1. Invalids of the first and second group;
 - 5.1.2. physical persons, who have three or more children under 18 years of age;
 - 5.1.3. pensioners (by age);
- veterans of war and persons, to whom the provisions of the Law of Ukraine "On the status of veterans of war, guarantee of their social protection";
- physical persons, recognized by law as persons who suffered as a result of the Chernobyl disaster.

Exemption from payment of tax for land plots, provided for by the corresponding category of physical persons in paragraph 5.1 of this article, applies to one land plot for each type of use within the limits of the maximum norms:

- for the maintenance of a peasant household - no more than 2 hectares;
- for construction and servicing of residential buildings, household buildings and structures (gardens): in villages - no more than 0,25 hectares, in settlements - no more than 0,15 hectares, in cities - no more than 0,10 hectares;
- for individual suburban construction - no more than 0,10 hectares;
- for construction of individual garages - no more than 0,01 hectares;