

Individuals are advised to check their personal online tax accounts for real property tax liability

Up to 1 July, individuals owning real estate may receive a tax notification-decision on the need to pay taxes on real estate excluding land plots.

To avoid missing the tax payment deadline, it is necessary to monitor personal online tax accounts on the official website of the tax authority at <http://cabinet.tax.gov.ua>.

Which individual is a taxpayer?

Individuals, both residents and non-residents, owning residential and/or non-residential real estate in Ukraine or a share thereof.

Tax base

The tax base is calculated as the total area of the real estate object. The tax base is reduced by the non-taxable area:

by 60 m²

for apartments regardless of their number

by 120 m²

for residential houses regardless of their number

by 180 m²

for various types of residential real estate objects, including parts thereof, where the taxpayer simultaneously owns apartments and residential houses, including any parts thereof

The tax base is not reduced if:

- ✓ The area of the object exceeds the non-taxable area 5 times.
- ✓ The object is used to generate income (leased, etc.).



Tax rates

The respective tax rates are determined by a decision of the given municipality, settlement, or city council and should not exceed 1.5 percent of the minimum wage established by law as of 1 January of the reporting (tax) year, per 1 square meter of the tax base. In 2024, the maximum tax rate is set at 106.5 UAH per square meter.



Additional tax for large properties

For apartments with an area exceeding 300 square meters and houses with an area exceeding 500 square meters, the annual property tax liability increases by 25,000 UAH for each residential property (or its part).



Exempt properties

In certain cases, properties are exempt from taxation, for example, family-type orphanages and residential properties deemed unfit for habitation, etc.



Who calculates the tax?

The tax base and any owed amounts are calculated by the tax authorities based on data from the State Register of Real Rights to Immovable Property.



Tax period

Real estate tax is assessed for the tax (reporting) period, which corresponds to the given calendar year.



Where are tax notification-decisions sent?

The tax authority sends (delivers) tax notifications-decisions to taxpayers at their tax residence address. For non-residents, tax notifications-decisions are sent to the location of their owned residential and/or non-residential properties.



Can tax notifications-decisions be accessed online?

Taxpayers can view tax notifications-decisions on the property tax liabilities in the taxpayers' personal online accounts. Access to accounts is provided using a qualified electronic signature at: <http://cabinet.tax.gov.ua>, as well as through the official website of the tax authority, or through the "Moya Podatkova" mobile application.



When to expect a tax notification-decision?

Real estate tax notifications-decisions are sent to the taxpayer by the tax authority by 1 July of each year after the reporting tax year.



Do tax authorities have the right to send tax notifications-decisions after 1 July?

Yes, a tax obligation may be assessed for previous tax years within 1095 days. However, if tax authorities do not send a tax notification-decision by 1 July of the year following the reporting tax year, individuals become exempt from liability for late payment of the tax obligation.



If a tax notification-decision is not received

A real estate tax notification-decision may not be sent if inconsistencies are identified between the taxpayer's tax address and their actual place of residence.



Tax payment deadlines

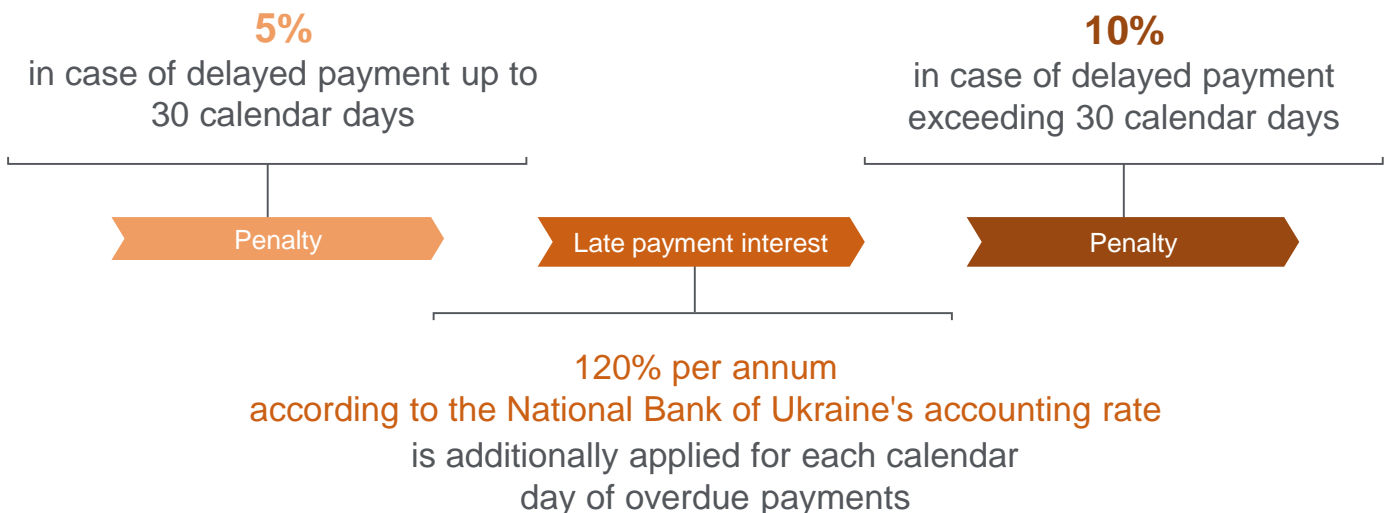
The tax obligation for the reporting year is paid by individuals within 60 days from the date of delivery of the tax notification-decision.



How to pay property tax

Tax is paid using the details specified in the tax notification-decision or via the taxpayer's personal online account.

Liability for non-payment (late payment) of taxes





If you have any tax questions, please
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