

FEATURES OF COLLECTING PROPERTY TAX

The article is sanctified to research of the questions related to the production of property tax both from legal and from physical entities - proprietors of the housing real estate. The changes, brought in the Internal revenue code of Ukraine in relation to the base of taxation, feature of application of privileges on a tax, are considered.

Keywords: property tax, object of the housing real estate, pond of tax, payers of tax, privilege on a tax.

Research actuality. Introduction of property tax the first wording of the article a 265 "Tax property different from lot land" of division of XII the "Community charges and collections" of the Internal revenue code of Ukraine № of 2755-VI from 02.12.2010 was assigned for a 01.01.2012 fate, then he was carried on a 01.07.2012 fate, and, finally, - on a 01.01.2013 fate. During 2013 to the article 265 of internal revenue code of Ukraine substantial changes were brought in relation to the base of taxation this tax, that stipulated actuality of research of features of production of this tax.

Analysis of researches and publications. By research of the questions, related to the input of tax property different from lot land (farther is a property tax), devoted publications of specialists on the pages of newspapers "Book-keeping. Right. Taxes. Consultations" and "All about a record-keeping".

Aim of the article: to consider the features of production of property tax in the conditions of action of the Internal revenue code of Ukraine, to consider possible violations the physical and legal persons of current legislation in relation to the production of this tax, for that the organs of government tax service of Ukraine are lay on fines.

Exposition of basic material. A property different from lot land tax belongs to the community charges (p.10.to a 1 article 10 the "Community charges and collections" of IRCU).

By the payers of property tax, beginning from January, 01, 2013, there are proprietors of objects of the housing real estate - physical and legal persons (including non-residents).

The object of taxation is an object of the housing real estate. According to subitem of a 14.1.129 article of a 14 "Determination of concepts" of PIKY the objects of the housing real estate, taken in accordance with a legislation in a housing fund, suburban and garden houses are divided into such types:

- a dwelling-house is building of capital type, built with the observance of the requirements set by a legislation, and intended for a permanent in her residence. Dwelling-houses are divided into the dwelling-houses of farmstead type and dwelling-houses of housing type of different superficiality;
- a dwelling-house of farmstead type is the dwelling-house located on separate lot land, that consists of housing and auxiliary (unoccupied) apartments;
- an annex to the dwelling-house is the part of house, located out of contour of him capital external walls, that has one (or anymore) party capital wall with basic part of house;
- an apartment is the isolated dwelling in a dwelling-house, appointed and suitable for a permanent in him residence;

- it is a cottage - one, one of half house of small dwelling-place for a permanent or temporal residence with homestead land;
- rooms in having (communal) a large family apartments are the isolated dwellings in an apartment in that two live or more lodgers;
- a garden house is a house for the summer (seasonal) use, that in the questions of setting of norms of site, external constructions and engineering equipment area does not answer the norms set for a dwelling-house;
- a suburban house is a dwelling-house for the use for a year with the aim of out-of-town rest.

Exactly for the enumerated objects their proprietors must pay a property tax. However herein, as well as in any other rule, there are exceptions. In accordance with subitem of a 265.2.2 article 265 IRCU is not the object of taxation :

- are objects of the housing real estate, that are in property of the state or territorial communities (them to common property);
- are objects of the housing real estate, what alienations located in zones or absolute (obligatory) settling out, certain a law;
- are building of child's houses of domestic type;
- it is a garden or suburban house, but no more one such object on one payer of tax;
- are objects of the housing real estate, that belong to having many children families and receiving families in that three is brought up and more children, but no more one such object on family;
- are dormitories.

By the base of taxation for the extra charge of property tax 01.04.2014 to there was a dwelling-place of object of the housing real estate.

By the law of Ukraine from 27.03.2014 № 1166-VII "About prevention of financial catastrophe and creation of pre-conditions for the economy growing in Ukraine" (farther is Law №1166) changes were brought in to the article a 265 "Tax on real estate different from lot land" of IRCU, that was entered into by 01.04.2014. Under the Law in the article 265 of IRCU of word "dwelling-place" it is transferable words "general area" in a corresponding case, as a result of what the base of taxation a tax changed property, different from lot land, both for legal and for physical entities - proprietors of objects of the housing real estate.

Rates of property tax for physical and legal persons identical and depend on the area of housing object. The rates of tax are set by a village, settlement or municipal soviet in such sizes after 1 apt. meter of general area of object of the housing real estate (table 1) :

- for apartments, the general area of that does not exceed 240 apt. meters, and dwelling-houses the general area of that does not exceed 500 apt. meters, the rates of tax can not exceed a 1 % of size of the minimum wage, set by a law on January, 1 of financial (tax) year;
- for apartments the general area of that exceeds 240 apt. meters, and dwelling-houses the general area of that exceeds 500 apt. meters, the rate of tax a 2,7 % of size of the minimum wage, set by a law on January, 1 of financial (tax) year.

Table 1

There are rates of property tax

General area of object of taxation		There is a rate of property tax after 1 apt. meter of accommodation
Apartment	dwelling-house	
≤ 240 apt. meters	≤ 500 apt. meters	No more 1of the salary, set by a law on January, 1 of financial (tax) year (in 2014 are 12,18 hrn.s)
> 240 apt. meters	> 500 apt. meters	2,7 % of the salary, set by a law on January, 1 of financial (tax) year (in 2014 are 32,89 hrn.s)

For the proprietors of the real estate - physical persons - legislators made concessions, allowing to part of these payers to avoid the inpayment of property tax. In accordance with 265.4.1 of IRCU physical persons have a right on reduction of taxable area of the real estate :

- for an apartment - on 120 apt. meters;
- for a dwelling-house - on 250 apt. meters.

Such reduction is given one time for base tax (current) period and is used for the object of the housing real estate in that a physical person is a payer of tax registered in the order set by a law, or after the choice of such payer of tax - to any other object of the housing real estate, that is in his property. If to take advantage of privilege in relation to the real estate different from that, where a physical person is registered, it is necessary to give a corresponding request in a tax inspection after the location of the real estate.

Legal entities - proprietors of the real estate, unlike citizens, from the inpayment of property tax not privileges. Therefore they must pay a tax for all housing objects certain a law, regardless of their area.

For a property tax an annual period covered is set.

The calculation of sum of tax from the objects of the housing real estate, that are in property of physical persons, is conducted by the organ of government tax service after the location of object of the housing real estate. Tax report-decision about the sum of tax that is subject to the inpayment, and pay essential elements are sent by the organs of government tax service to the payers after the location of object of the housing real estate to July, 1 of financial year on a form "F", driven to addition 1 to Order of direction of government tax service of tax reports-decisions organs to the taxpayers, ratified by the order of state tax administration of Ukraine from 22.12.2010 №985 (farther is Order №985).

To pay a property tax proprietors of objects of the housing real estate - physical persons have during 60 days from the day of handing of tax report-decision at the place of location of object of the real estate through banks and posts. Handing of report-decision means him the personal handing to the payer - physical person, him to the legal representative or message of report-decision in an address a residence or the last known location of such person with a report about handing (n.3.to a 8 Order №985). The date of receipt of report-decision is filled in on his counterfoil by a physical person (at the personal handing) or worker of tax service that registers correspondence (at a message by mail with a report about handing) (n.3.to a 9 Order №985). If on some reasons to mail it was not succeeded to hand to the taxpayer -

physical person tax report-decision, it does not release him from a duty to pay a tax. In fact then this report-decision consider handed in the day fixed by postal service in a report about handing with pointing of reasons of nondelivery (n.2.to a 10 Order №985).

With the aim of assistance to the production of property tax organs of state registration of rights on the real estate, and also organs, that carry out registration of place the residences of physical persons, obliged quarterly in a 15-daily term after completion a tax (current) quarter to give to the organs of government tax service information necessary for the calculation of tax, at the place of location of such object real estate by the state on the first number of corresponding quarter in the order, to certain Resolution Cabinet of ministers of Ukraine from 31.05.2012 № a 476 "Order of presentation of state registration of rights organs on the real estate and by organs, that carry out registration of residence physical persons, information, necessary for the calculation of tax property different from lot land".

In relation to the accrued (newly introduction) object of the housing real estate a tax is paid - by a payer, beginning from a month in that there was a right of ownership on such object. The organ of government tax service sends a tax report-decision to the marked proprietor upon receipt information about the right of ownership on such object.

In case of passing of right of ownership to the object of taxation from one proprietor to other during a calendar year a tax is calculated for a previous proprietor for period from January, 1 of this year to beginning of that month, in that he lost the right of ownership on the marked object of taxation, and for a new proprietor - beginning from a month there was a right of ownership in that. The organ of government tax service sends a tax report-decision to the new proprietor upon receipt information about the transition of right of ownership.

Legal entities there are objects of the housing real estate in property of that calculate the sum of property tax independently. To do they have it by the state on January, 1 of financial year coming from the area of the real estate. To February, 1 of financial year legal entities give to the organ of government tax service after the location of object of taxation declaration after the form set 46 the "Tax return (calculation) " of IRCU with laying out of annual sum by equal stakes quarterly.

Legal entities must pay a property tax quarterly by the advance payments, marked in Declarations, to 30 number of place that comes after a current quarter. In relation to the accrued (newly introduction) object of the housing real estate declaration is given during a month from the day of origin of right of ownership on such object.

In connection with the changes brought in to the article 265 of PKV by Law №1166, by the order of Ministry of profits and collections of Ukraine from 25.04.2014 №263 "Summarizing tax consultation is ratified in relation to taxation of tax property different from lot land" (farther is Summarizing consultation). In accordance with this document payers of tax - legal entities were under an obligation to give declarations 2014 financial prior to February, 20, 2014, id est to the date of change of base of taxation, in that the expected tax obligation is for 2014 with the quarterly laying out. With the aim of providing of implementation of Law №1166 in part of change of base of taxation a property tax, tax obligations of payers of tax - legal entities are needed to the count taking into account the general area of objects of the housing real estate, including their parts, as bases of taxation for such tax from April, 01, 2014. After I quarter of 2014 count conducting a tax obligation is not needed. On results a count it was suggested to give not later than July, 30, 2014 specifying declarations, to that to add addition, in that to mark that tax obligations increased on implementation of changes to the article 265 of IRCU.

By the order of Ministry of profits and collections of Ukraine from 05.12.2013 №766 the new form of the Tax return is ratified from a tax property, different from lot land that envisages presentation of specifying declaration in case of clarification of tax obligations.

It is marked summarizing consultation:

- in 2014 to the physical persons a property different from lot land tax is counted for first base tax (current) period - 2013 and the base of taxation is a dwelling-place of objects of the housing real estate, including their parts, as according to the article of a 58 Constitution of Ukraine laws and other normatively-legal acts do not have back-action in time, except for the cases when they soften or abolish responsibility of person;

- it is an extra charge of tax property different from lot land, from the dwelling-place of objects of the housing real estate, in m. ч. their parts, for current 2013 and 2014 must be base on equality of rights for all payers before a law, non-admission of any displays of tax discrimination is providing of the identical going near all taxpayers regardless of social, racial, national, religious belonging, pattern of ownership of legal entity, citizenship of physical person, place of origin of capital (a subitem of a 4.1.2 point is a 4.1 article 4 "Basic principles of tax law of Ukraine" IRCU);

- taking into account the marked norms of current legislation, calculation of sums of property tax for physical persons for 2014 financial it will take place in 2015 to July, 01, and a property tax will be expected from the dwelling-place of object of the housing real estate, in m. ч. his parts, for period from 01.01.2014 on 31.03.2014 (inclusive) and from the general area of object of the housing real estate, in m. ч. his parts, from 01.04.2014 on 31.12.2014 (inclusive).

Conclusions. *Legal and natural persons must steadily adhere to the requirements of the article a 265 "Tax property different from lot land" of the Internal revenue code of Ukraine, with the changes brought in to her in 2014, put in an operation from 2013, in relation to an extra charge and inpayment in the budget of property tax, in order to avoid undesirable penalty approvals and not to worsen the financial position.*

REFERENCES

- 1. There is an internal revenue code of Ukraine from 02.12.2010 № 2755-VI (with changes and additions) [Electronic resource] // www. sta.gov.ua.*
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- 3. [Electronic resource] // http://blog.liga.net.*