

Real estate tax

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The real estate tax is a tax by which immovable property owned by a person (under the jurisdiction) is taxed, the framework of which is determined by the State and local government and the revenue of which is under the jurisdiction of the local government budget.

Taxpayers

Taxation period

Tax object

Tax base

Tax rates

Payment procedures

Tax allowances

Tax exemptions

Specific tax rules introduced in relation to the spread of COVID-19

Legislation

Useful information