

Legislation

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[Law on Immovable Property Tax](#)

Cabinet Regulations:

Cabinet Regulation No. 48 of 27 January 2015, [Regulations Regarding the Criteria and Procedures by which Buildings or Parts Thereof \(Groups of Premises\) and Engineering Structures Used for Environmental Protection Purposes are not Subject to the Real Estate Tax](#)

Cabinet Regulation No. 760 of 16 December 2014, [Regulations Regarding the Criteria and Procedures by which Buildings and Engineering Structures Belonging to an Association and Foundation shall not be Subject to the Real Estate Tax](#)

Cabinet Regulation No. 75 of 4 February 2014, [Regulations Regarding Certain Specially Protected Nature Territories not Subject to Real Estate Tax](#)

Cabinet Regulation No. 1347 of 19 November 2013, [Procedures for the Matching of Data of the State Information Systems for the Granting of Real Estate Tax Relief](#)

Cabinet Regulation No. 635 of 13 July 2010, [Procedures for Surveying and Determining the Area of Non-Cultivated Agricultural Land and Providing Information Thereof](#)

Cabinet Regulation No. 1625 of 22 December 2009, [Procedures for Calculating the Share of the Cadastral Value for the Needs of Real Estate Tax](#)

Cabinet Regulation No. 495 of 20 June 2006, [Procedures for Application of the Norms of the Law On Immovable Property Tax](#)

Cabinet Regulation No. 76 of 11 February 2003, [Procedures by which Land Occupied by Restored or Afforested Forest Stands is not Subject to Real Estate Tax](#)

Cabinet order:

Cabinet Order No. 347 of 1 July 2015 [on buildings or engineering structures owned by an association and foundation which are not subject to real estate tax](#)

Cabinet regulations issued on the basis of the [State Immovable Property Cadastre Law](#) can be found on the website of the [State Land Service](#).

Special procedures for the application of real estate tax in free ports and special economic zones are also laid down in the [Law On The Application of Taxes in Free Ports and Special Economic Zones](#).

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