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| Додаток 1  до рішення Боярської міської ради  від 01 лютого 2024 року №48/  **СТАВКИ**  **податку на нерухоме майно, відмінне від земельної ділянки**  **Ставки встановлюються та вводяться в дію з 01.01.2024 року.**  Адміністративно-територіальні одиниці або населені пункти, або території об’єднаних громад, на які поширюється дія рішення ради:   |  |  |  |  | | --- | --- | --- | --- | | Код області | Код територіальної громади | Код згідно КОАТУУ | Найменування адміністративно-територіальної одиниці або населеного пункту, або території об’єднаної територіальної громади | | 10 | 10530000000 | 3222410300 | Боярська міська територіальна громада |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | Класифікація будівель та споруд2 | | Ставки податку за 1 кв. метр (відсотків розміру мінімальної заробітної плати) | | | | | | | | | | | | | | | | | | | | | | | | Код2 | Найменування2 | Для юридичних осіб | | | | | | | | | | | | Для фізичних осіб  (в т. ч. ФО-П) | | | | | | | | | | | |  |  | 1 зона4 | | | | 2  зона4 | | | 3  зона4 | | | | | 1  зона4 | | | 2  зона4 | | | | | | 3  зона4 | | | 1 | 2 | 3 | | | | 4 | | | 5 | | | | | 6 | | | 7 | | | | | | 8 | | | 11 | Будівлі житлові | | | | | | | | | | | | | | | | | | | | | | | | | 111 | Будинки одноквартирні | | | | | | | | | | | | | | | | | | | | | | | | | 1110 | Будинки одноквартирні5 | | | | | | | | | | | | | | | | | | | | | | | | | 1110.1 | Будинки одноквартирні масової забудови | 0,50 | | | | 0 | | | 0 | | | | | 0,50 | | | | 0 | | | | | 0 | | | 1110.2 | Котеджі та будинки одноквартирні підвищеної комфортності | 0,50 | | | | 0 | | | 0 | | | | | 0,50 | | | | 0 | | | | | 0 | | | 1110.3 | Будинки садибного типу | 0,50 | | | | 0 | | | 0 | | | | | 0,50 | | | | 0 | | | | | 0 | | | 1110.4 | Будинки дачні та садові | 0,50 | | | | 0 | | | 0 | | | | | 0,50 | | | | 0 | | | | | 0 | | | 112 | Будинки з двома та більше квартирами | | | | | | | | | | | | | | | | | | | | | | | | | 1121 | Будинки з двома квартирами 5 | | | | | | | | | | | | | | | | | | | | | | | | | 1121.1 | Будинки двоквартирні масової забудови | 0,50 | | | | 0 | | | 0 | | | | 0,50 | | | | 0 | | | | | 0 | | | | 1121.2 | Котеджі та будинки двоквартирні підвищеної комфортності | 0,50 | | | | 0 | | | 0 | | | | 0,50 | | | | 0 | | | | | 0 | | | | 1122 | Будинки з трьома та більше квартирами 5 | | | | | | | | | | | | | | | | | | | | | | | | | 1122.1 | Будинки багатоквартирні масової забудови | 0,50 | | | | 0 | | | 0 | | | | 0,50 | | | | 0 | | | | | 0 | | | | 1122.2 | Будинки багатоквартирні підвищеної комфортності, індивідуальні | 0,50 | | | | 0 | | | 0 | | | | 0,50 | | | | 0 | | | | | 0 | | | | 1122.3 | Будинки житлові готельного типу | 0,50 | | | | 0 | | | 0 | | | | 0,50 | | | | 0 | | | | | 0 | | | | 113 | Гуртожитки5 | | | | | | | | | | | | | | | | | | | | | | | | | 1130.1 | Гуртожитки для робітників та службовців | 0 | | | | | 0 | | | 0 | | 0 | | | | 0 | | | | | 0 | | | | | 1130.2 | Гуртожитки для студентів вищих навчальних закладів 5 | Звільнені від оподаткування  (пп. 266.2.2 г) п. 266.2 ст. 266 ПКУ) | | | | | | | | | | | | | | | | | | | | | | | | 1130.3 | Гуртожитки для учнів навчальних закладів 5 | Звільнені від оподаткування  (пп. 266.2.2 г) п. 266.2 ст. 266 ПКУ) | | | | | | | | | | | | | | | | | | | | | | | | 1130.4 | Будинки-інтернати для людей похилого віку та інвалідів 5 | Звільнені від оподаткування  (пп. 266.2.2 г) п. 266.2 ст. 266 ПКУ) | | | | | | | | | | | | | | | | | | | | | | | | 1130.5 | Будинки дитини та сирітські будинки5 | Звільнені від оподаткування  (пп. 266.2.2 г) п. 266.2 ст. 266 ПКУ) | | | | | | | | | | | | | | | | | | | | | | | | 1130.6 | Будинки для біженців, притулки для бездомних 5 | Звільнені від оподаткування  (пп. 266.2.2 г) п. 266.2 ст. 266 ПКУ) | | | | | | | | | | | | | | | | | | | | | | | | 1130.9 | Будинки для колективного проживання інші 5 | 0 | | | 0 | | | | | | 0 | | | 0 | | 0 | | | | 0 | | | | | | 12 | Будівлі нежитлові | | | | | | | | | | | | | | | | | | | | | | | | | 121 | Готелі, ресторани та подібні будівлі | | | | | | | | | | | | | | | | | | | | | | | | | 1211 | Будівлі готельні | | | | | | | | | | | | | | | | | | | | | | | | | 1211.1 | Готелі | 0,70 | | | 0 | | | | | | 0 | | | 0,70 | | 0 | | | | | 0 | | | | | 1211.2 | Мотелі | 0,70 | | | 0 | | | | | | 0 | | | 0,70 | | 0 | | | | | 0 | | | | | 1211.3 | Кемпінги | 0,70 | | | 0 | | | | | | 0 | | | 0,70 | | 0 | | | | | 0 | | | | | 1211.4 | Пансіонати | 0,70 | | | 0 | | | | | | 0 | | | 0,70 | | 0 | | | | | 0 | | | | | 1211.5 | Ресторани та бари | 0,70 | | | 0 | | | | | | 0 | | | 0,70 | | 0 | | | | | 0 | | | | | 1212 | Інші будівлі для тимчасового проживання | | | | | | | | | | | | | | | | | | | | | | | | | 1212.1 | Туристичні бази та гірські притулки | 0,70 | | | 0 | | | | | | 0 | | | 0,70 | | | | 0 | | | | | 0 | | | 1212.2 | Дитячі та сімейні табори відпочинку | 0,70 | | | 0 | | | | | | 0 | | | 0,70 | | | | 0 | | | | | 0 | | | 1212.3 | Центри та будинки відпочинку | 0,70 | | | 0 | | | | | | 0 | | | 0,70 | | | | 0 | | | | | 0 | | | 1212.9 | Інші будівлі для тимчасового проживання, не класифіковані раніше | 0,70 | | | 0 | | | | | | 0 | | | 0,70 | | | | 0 | | | | | 0 | | | 122 | Будівлі офісні | | | | | | | | | | | | | | | | | | | | | | | | | 1220 | Будівлі офісні 5 | | | | | | | | | | | | | | | | | | | | | | | | | 1220.1 | Будівлі органів державного та місцевого управління5 | Звільнені від оподаткування  (пп. 266.2.2 а) п. 266.2 ст. 266 ПКУ) | | | | | | | | | | | | | | | | | | | | | | | | 1220.2 | Будівлі фінансового обслуговування | 0,70 | | | 0 | | | | | | 0 | | | 0,70 | | | | 0 | | | | | 0 | | | 1220.3 | Будівлі органів правосуддя5 | 0,70 | | | 0 | | | | | | 0 | | | 0,70 | | | | 0 | | | | | 0 | | | 1220.4 | Будівлі закордонних представництв 5 | 0,70 | | | 0 | | | | | | 0 | | | 0,70 | | | | 0 | | | | | 0 | | | 1220.5 | Адміністративно-побутові будівлі промислових підприємств | 0,70 | | | 0 | | | | | | 0 | | | 0,70 | | | | 0 | | | | | 0 | | | 1220.9 | Будівлі для конторських та адміністративних цілей інші | 0,70 | | | 0 | | | | | | 0 | | | 0,70 | | | | 0 | | | | | 0 | | | 123 | Будівлі торговельні | | | | | | | | | | | | | | | | | | | | | | | | | 1230 | Будівлі торговельні | | | | | | | | | | | | | | | | | | | | | | | | | 1230.1 | Торгові центри, універмаги, магазини | 0,70 | | | 0 | | | | | | 0 | | | 0,70 | | | | 0 | | | | | 0 | | | 1230.2 | Криті ринки, павільйони та зали для ярмарків | 0,70 | | | 0 | | | | | | 0 | | | 0,70 | | | | 0 | | | | | 0 | | | 1230.3 | Станції технічного обслуговування автомобілів | 0,70 | | | 0 | | | | | | 0 | | | 0,70 | | | | 0 | | | | | 0 | | | 1230.4 | Їдальні, кафе, закусочні та т. ін. | 0,70 | | | 0 | | | | | | 0 | | | 0,70 | | | | 0 | | | | | 0 | | | 1230.5 | Бази та склади підприємств торгівлі й громадського харчування | 0,70 | | | 0 | | | | | | 0 | | | 0,70 | | | | 0 | | | | | 0 | | | 1230.6 | Будівлі підприємств побутового обслуговування | 0,70 | | | 0 | | | | | | 0 | | | 0,70 | | | | 0 | | | | | 0 | | | 1230.9 | Будівлі торговельні інші | 0,70 | | | 0 | | | | | | 0 | | | 0,70 | | | | 0 | | | | | 0 | | | 124 | Будівлі транспорту та засобів зв'язку | | | | | | | | | | | | | | | | | | | | | | | | | 1241 | Вокзали, аеровокзали, будівлі засобів зв'язку та пов'язані з ними будівлі | | | | | | | | | | | | | | | | | | | | | | | | | 1241.1 | Автовокзали та інші будівлі автомобільного транспорту | 0,70 | | | | | | 0 | | | 0 | | | | 0,70 | | | | 0 | | | | | 0 | | 1241.2 | Вокзали та інші будівлі залізничного транспорту | 0,70 | | | | | | 0 | | | 0 | | | | 0,70 | | | | 0 | | | | | 0 | | 1241.3 | Будівлі міського електротранспорту | 0 | | | | | | 0 | | | 0 | | | | 0 | | | | 0 | | | | | 0 | | 1241.4 | Аеровокзали та інші будівлі повітряного транспорту | 0 | | | | | | 0 | | | 0 | | | | 0 | | | | 0 | | | | | 0 | | 1241.5 | Морські та річкові вокзали, маяки та пов'язані з ними будівлі | 0 | | | | | | 0 | | | 0 | | | | 0 | | | | 0 | | | | | 0 | | 1241.6 | Будівлі станцій підвісних та канатних доріг | 0 | | | | | | 0 | | | 0 | | | | 0 | | | | 0 | | | | | 0 | | 1241.7 | Будівлі центрів радіо- та телевізійного мовлення, телефонних станцій, телекомунікаційних центрів та т. ін. | 0,70 | | | | | | 0 | | | 0 | | | | 0,70 | | | | 0 | | | | | 0 | | 1241.8 | Ангари для літаків, локомотивні, вагонні, трамвайні та тролейбусні депо | 0 | | | | | | 0 | | | 0 | | | | 0 | | | | 0 | | | | | 0 | | 1241.9 | Будівлі транспорту та засобів зв'язку інші | 0,70 | | | | | | 0 | | | 0 | | | | 0,70 | | | | 0 | | | | | 0 | | 1242 | Гаражі | | | | | | | | | | | | | | | | | | | | | | | | | 1242.1 | Гаражі наземні | 0,70 | | | | | | 0 | | | 0 | | | | 0,70 | | | | 0 | | | | | 0 | | 1242.2 | Гаражі підземні | 0 | | | | | | 0 | | | 0 | | | | 0 | | | | 0 | | | | | 0 | | 1242.3 | Стоянки автомобільні криті | 0,70 | | | | | | 0 | | | 0 | | | | 0,70 | | | | 0 | | | | | 0 | | 1242.4 | Навіси для велосипедів | 0,70 | | | | | | 0 | | | 0 | | | | 0,70 | | | | 0 | | | | | 0 | | 125 | Будівлі промислові та склади | | | | | | | | | | | | | | | | | | | | | | | | | 1251 | Будівлі промислові5  Відповідно до підпункту "є" підпункту 266.2.2 пункту 266.2 статті 266 Податкового кодексу України будівлі промисловості, віднесені до групи "Будівлі промислові та склади" (код 125) Державного класифікатора будівель та споруд ДК 018-2000, що використовуються за призначенням у господарській діяльності суб'єктів господарювання, основна діяльність яких класифікується у секціях B-F КВЕД ДК 009:2010, та не здаються їх власниками в оренду, лізинг, позичку, не є об'єктом оподаткування | | | | | | | | | | | | | | | | | | | | | | | | | 1251.1 | Будівлі підприємств машинобудування та металообробної промисловості 5 | | 0,70 | | | | | 0 | | | 0 | | | | 0,70 | | | | 0 | | | | | 0 | | 1251.2 | Будівлі підприємств чорної металургії 5 | | 0,70 | | | | | 0 | | | 0 | | | | 0,70 | | | | 0 | | | | | 0 | | 1251.3 | Будівлі підприємств хімічної та нафтохімічної промисловості 5 | | 0,70 | | | | | 0 | | | 0 | | | | 0,70 | | | | 0 | | | | | 0 | | 1251.4 | Будівлі підприємств легкої промисловості 5 | | 0,70 | | | | | 0 | | | 0 | | | | 0,70 | | | | 0 | | | | | 0 | | 1251.5 | Будівлі підприємств харчової промисловості 5 | | 0,70 | | | | | 0 | | | 0 | | | | 0,70 | | | | 0 | | | | | 0 | | 1251.6 | Будівлі підприємств медичної та мікробіологічної промисловості 5 | | 0,70 | | | | | 0 | | | 0 | | | | 0,70 | | | | 0 | | | | | 0 | | 1251.7 | Будівлі підприємств лісової, деревообробної та целюлозно-паперової промисловості 5 | | 0,70 | | | | | 0 | | | 0 | | | | 0,70 | | | | 0 | | | | | 0 | | 1251.8 | Будівлі підприємств будівельної індустрії, будівельних матеріалів та виробів, скляної та фарфоро-фаянсової промисловості 5 | | 0,70 | | | | | 0 | | | 0 | | | | 0,70 | | | | 0 | | | | | 0 | | 1251.9 | Будівлі інших промислових виробництв, включаючи поліграфічне 5 | | 0,70 | | | | | 0 | | | 0 | | | | 0,70 | | | | 0 | | | | | 0 | | 1252 | Резервуари, силоси та склади | | | | | | | | | | | | | | | | | | | | | | | | | 1252.1 | Резервуари для нафти, нафтопродуктів та газу | | 0,70 | | | | | 0 | | | 0 | | | | 0,70 | | | | 0 | | | | | 0 | | 1252.2 | Резервуари та ємності інші | | 0,70 | | | | | 0 | | | 0 | | | | 0,70 | | | | 0 | | | | | 0 | | 1252.3 | Силоси для зерна | | 0,70 | | | | | 0 | | | 0 | | | | 0,70 | | | | 0 | | | | | 0 | | 1252.4 | Силоси для цементу та інших сипучих матеріалів | | 0,70 | | | | | 0 | | | 0 | | | | 0,70 | | | | 0 | | | | | 0 | | 1252.5 | Склади спеціальні товарні | | 0,70 | | | | | 0 | | | 0 | | | | 0,70 | | | | 0 | | | | | 0 | | 1252.6 | Холодильники | | 0,70 | | | | | 0 | | | 0 | | | | 0,70 | | | | 0 | | | | | 0 | | 1252.7 | Складські майданчики | | 0,70 | | | | | 0 | | | 0 | | | | 0,70 | | | | 0 | | | | | 0 | | 1252.8 | Склади універсальні | | 0,70 | | | | | 0 | | | 0 | | | | 0,70 | | | | 0 | | | | | 0 | | 1252.9 | Склади та сховища інші | | 0,70 | | | | | 0 | | | 0 | | | | 0,70 | | | | 0 | | | | | 0 | | 126 | Будівлі для публічних виступів, закладів освітнього, медичного та оздоровчого призначення | | | | | | | | | | | | | | | | | | | | | | | | | 1261 | Будівлі для публічних виступів | | | | | | | | | | | | | | | | | | | | | | | | | 1261.1 | Театри, кінотеатри та концертні зали | 0,70 | | | 0 | | | | | | 0 | | | 0,70 | | 0 | | | | | 0 | | | | | 1261.2 | Зали засідань та багатоцільові зали для публічних виступів | 0 | | | 0 | | | | | | 0 | | | 0 | | 0 | | | | | 0 | | | | | 1261.3 | Цирки | 0 | | | 0 | | | | | | 0 | | | 0 | | 0 | | | | | 0 | | | | | 1261.4 | Казино, ігорні будинки | 0,70 | | | 0 | | | | | | 0 | | | 0,70 | | 0 | | | | | 0 | | | | | 1261.5 | Музичні та танцювальні зали, дискотеки | 0,70 | | | 0 | | | | | | 0 | | | 0,70 | | 0 | | | | | 0 | | | | | 1261.9 | Будівлі для публічних виступів інші | 0 | | | 0 | | | | | | 0 | | | 0 | | 0 | | | | | 0 | | | | | 1262 | Музеї та бібліотеки | | | | | | | | | | | | | | | | | | | | | | | | | 1262.1 | Музеї та художні галереї 5 | | 0 | | | | | 0 | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1262.2 | Бібліотеки, книгосховища5 | | 0 | | | | | 0 | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1262.3 | Технічні центри | | 0,70 | | | | | 0 | | | 0 | | | | 0,70 | | | 0 | | | | | 0 | | | 1262.4 | Планетарії 5 | | 0 | | | | | 0 | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1262.5 | Будівлі архівів 5 | | 0 | | | | | 0 | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1262.6 | Будівлі зоологічних та ботанічних садів 5 | | 0 | | | | | 0 | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1263 | Будівлі навчальних та дослідних закладів | | | | | | | | | | | | | | | | | | | | | | | | | 1263.1 | Будівлі науково-дослідних та проектно-вишукувальних установ | | 0 | | | | | 0 | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1263.2 | Будівлі вищих навчальних закладів | | 0 | | | | | 0 | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1263.3 | Будівлі шкіл та інших середніх навчальних закладів  5 | | Будівлі загальноосвітніх навчальних закладів незалежно від форми власності та джерел фінансування, що використовуються для надання освітніх послуг, звільнені від оподаткування (пп. 266.2.2 і) п. 266.2 ст. 266 ПКУ) | | | | | | | | | | | | | | | | | | | | | | | 1263.4 | Будівлі професійно0технічних навчальних закладів 5 | | 0,70 | | | | | 0 | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1263.5 | Будівлі дошкільних та позашкільних навчальних закладів 5 | | Будівлі дошкільних навчальних закладів, що використовуються для надання освітніх послуг, звільнені від оподаткування  (пп. 266.2.2 і) п. 266.2 ст. 266 ПКУ) | | | | | | | | | | | | | | | | | | | | | | | 1263.6 | Будівлі спеціальних навчальних закладів для дітей з фізичними або розумовими вадами 5 | | 0 | | | | | 0 | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1263.7 | Будівлі закладів з фахової перепідготовки | | 0,70 | | | | | 0 | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1263.8 | Будівлі метеорологічних станцій, обсерваторій 5 | | 0 | | | | | 0 | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1263.9 | Будівлі освітніх та науково-дослідних закладів інші 5 | | 0 | | | | | 0 | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1264 | Будівлі лікарень та оздоровчих закладів | | | | | | | | | | | | | | | | | | | | | | | | | 1264.1 | Лікарні багатопрофільні територіального обслуговування, навчальних закладів 5 | | 0 | | | | | 0 | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1264.2 | Лікарні профільні, диспансери 5 | | 0 | | | | | 0 | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1264.3 | Материнські та дитячі реабілітаційні центри, пологові будинки 5 | | 0 | | | | | 0 | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1264.4 | Поліклініки, пункти медичного обслуговування та консультації 5 | | 0 | | | | | 0 | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1264.5 | Шпиталі виправних закладів, в'язниць та збройних сил 5 | | 0 | | | | | 0 | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1264.6 | Санаторії, профілакторії та центри функціональної реабілітації 5 | | 0 | | | | | 0 | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1264.9 | Заклади лікувально-профілактичні та оздоровчі інші 5 | | 0 | | | | | 0 | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1265 | Зали спортивні5 | | | | | | | | | | | | | | | | | | | | | | | | | 1265.1 | Зали гімнастичні, баскетбольні, волейбольні, тенісні та т. ін. | | 0 | | | | | 0 | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1265.2 | Басейни криті для плавання | | 0,70 | | | | | 0 | | | 0 | | | | 0,70 | | | 0 | | | | | 0 | | | 1265.3 | Хокейні та льодові стадіони криті | | 0 | | | | | 0 | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1265.4 | Манежі легкоатлетичні | | 0 | | | | | 0 | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1265.5 | Тири | | 0 | | | | | 0 | | | 0 | | | | 0 | | | 0 | | | | | 0 | | | 1265.6 | Зали спортивні інші | | 0,70 | | | | | 0 | | | 0 | | | | 0,70 | | | 0 | | | | | 0 | | | 127 | Будівлі нежитлові інші | | | | | | | | | | | | | | | | | | | | | | | | | 1271 | Будівлі сільськогосподарського призначення, лісівництва та рибного господарства5 | | | | | | | | | | | | | | | | | | | | | | | | | 1271.1 | Будівлі для тваринництва 5 | Будівлі, споруди сільськогосподарських товаровиробників, призначені для використання безпосередньо у сільськогосподарській діяльності, звільнені від оподаткування (пп. 266.2.2 ж) п. 266.2 ст. 266 ПКУ) | | | | | | | | | | | | | | | | | | | | | | | | 1271.2 | Будівлі для птахівництва 5 | | 1271.3 | Будівлі для зберігання зерна 5 | | 1271.4 | Будівлі силосні та сінажні 5 | | 1271.5 | Будівлі для садівництва, виноградарства та виноробства 5 | | 1271.6 | Будівлі тепличного господарства5 | | 1271.7 | Будівлі рибного господарства 5 | | 1271.8 | Будівлі підприємств лісівництва та звірівництва 5 | | 1271.9 | Будівлі сільськогосподарського призначення інші 5 | 0,70 | | | 0 | | | | | | 0 | | | 0,70 | | 0 | | | | | 0 | | | | | 1272 | Будівлі для культової та релігійної діяльності5 | | | | | | | | | | | | | | | | | | | | | | | | | 1272.1 | Церкви, собори, костьоли, мечеті, синагоги тощо 5 | | | Об’єкти нерухомості, що перебувають у власності релігійних організацій, статути (положення) яких зареєстровано у встановленому законом порядку, та використовуються виключно для забезпечення їхньої статутної діяльності, включаючи ті, в яких здійснюють діяльність засновані такими релігійними організаціями добродійні заклади (притулки, інтернати, лікарні тощо), крім об’єктів нерухомості, в яких здійснюється виробнича та/або господарська діяльність, звільнені від оподаткування  (пп. 266.2.2 и) п. 266.2 ст. 266 ПКУ) | | | | | | | | | | | | | | | | | | | | | | 1272.2 | Похоронні бюро та ритуальні зали | | | 0,70 | | | | 0 | | | 0 | | | 0,70 | | | | 0 | | | | | | 0 | | 1272.3 | Цвинтарі та крематорії 5 | | | 0 | | | | 0 | | | 0 | | | 0 | | | | 0 | | | | | | 0 | | 1273 | Пам'ятки історичні та такі, що охороняються державою 5 | | | | | | | | | | | | | | | | | | | | | | | | | 1273.1 | Пам’ятки історії та архітектури 5 | | | 0 | | | | 0 | | | 0 | | | 0 | | | | 0 | | | | | | 0 | | 1273.2 | Археологічні розкопки, руїни та історичні місця, що охороняються державою 5 | | | 0 | | | | 0 | | | 0 | | | 0 | | | | 0 | | | | | | 0 | | 1273.3 | Меморіали, художньо-декоративні будівлі, статуї 5 | | | 0 | | | | 0 | | | 0 | | | 0 | | | | 0 | | | | | | 0 | | 1274 | Будівлі інші, не класифіковані раніше5 | | | | | | | | | | | | | | | | | | | | | | | | | 1274.1 | Казарми збройних сил 5 | | | 0 | | | | 0 | | | 0 | | | 0 | | | | 0 | | | | | | 0 | | 1274.2 | Будівлі міліцейських та пожежних служб 5 | | | 0 | | | | 0 | | | 0 | | | 0 | | | | 0 | | | | | | 0 | | 1274.3 | Будівлі виправних закладів, в'язниць та слідчих ізоляторів 5 | | | 0 | | | | 0 | | | 0 | | | 0 | | | | 0 | | | | | | 0 | | 1274.4 | Будівлі лазень та пралень | | | 0,70 | | | | 0 | | | 0 | | | 0,70 | | | | 0 | | | | | | 0 | | 1274.5 | Будівлі з облаштування населених пунктів | | | 0,70 | | | | 0 | | | 0 | | | 0 | | | | 0 | | | | | | 0 |   1. У разі встановлення ставок податку, відмінних на територіях різних населених пунктів адміністративно-територіальної одиниці, за кожним населеним пунктом ставки затверджуються окремими додатками.  2. Класифікація будівель та споруд, код та найменування зазначаються відповідно до Державного класифікатора будівель та споруд ДК 018-2000, затвердженого наказом Держстандарту від 17 серпня 2000 р. № 507.  3. Ставки податку встановлюються з урахуванням норм підпункту 12.3.7 пункту 12.3 статті 12, пункту 30.2 статті 30, пункту 266.2 статті 266 Податкового кодексу України і зазначаються десятковим дробом з трьома (у разі потреби чотирма) десятковими знаками після коми.  4. У разі визначення у рішенні про оподаткування податком на нерухоме майно, відмінне від земельної ділянки, зон адміністративно-територіальної одиниці, щодо якої приймається рішення, ставки встановлюються залежно від зони. Без урахування зони ставки зазначаються у графі “1 зона”.  5.Об’єкти нерухомості, що класифікуються за цим підкласом, звільняються/можуть звільнятися повністю або частково від оподаткування податком на нерухоме майно, відмінне від земельної ділянки, відповідно до норм підпункту 266.2.2 пункту 266.2 та пункту 266.4 статті 266 Податкового кодексу України.  **Перший заступник міського голови Валерій ШУЛЬГА** |
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