

## What property tax do I pay?

Owners of buildings and special constructions are subject to building tax, irrespective of their location or function. For individuals, 0.2% is applicable on the value of buildings located in urban areas, and 0.1% elsewhere. For companies, building tax ranges between 0.5% and 1% of the accounting value. This percentage is increased to between 5% and 10% if the building has not been revaluated in the last three years. Owners of land are subject to land tax which is established at a fixed amount per square metre, depending on location.