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# Taxes of buying a property

What type of taxes one should pay when buying a property

#### Purchase of real estate

#### When a real estate purchase agreement is subject to taxation

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#### When you will not pay the tax

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## Who pays the tax

### How to determine the amount of the tax

- at least one of the parties to the agreement is exempt from VAT in connection with that transaction, except for agreements relating to:
  - the right of perpetual usufruct,
  - o a cooperative ownership right to premises,
  - o a right to a single-family home in a housing cooperative,
  - o a right to a parking space in a multi-space garage,
  - a share in these rights,
  - o shares in commercial companies,
- you purchased property which, within the meaning of customs legislation, constitutes goods:
  - placed in a free zone,
  - placed under the customs warehousing procedure,
- you purchased movable property located abroad or property rights exercised abroad, and your place of residence or registered office is not located in Poland or the agreement was concluded abroad,
- the market value of the movable property does not exceed PLN 1 000.

You will not pay the tax on civil law transactions if you purchase rehabilitation equipment, a wheelchair, a moped, a motorcycle or a passenger vehicle for your own use and you are classified as having a severe or moderate disability, regardless of the type of disorder, or as having a mild handicap due to a motor disability.

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You will pay the tax if you made the purchase.

If you purchased an asset together with other persons, all the persons will be jointly and severally liable to pay the tax.

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The tax is paid on the market value of the purchased property or property right rather than on the price specified in the agreement. This is because the price specified in the agreement may differ from the market value.

In such a situation, you may be requested by the tax authority, within 5 years from the end of the year in which the sales agreement was concluded, to change the value of the subject of the agreement.

The market value is determined on the basis of the average market prices of property or property rights of the same type and kind, without deducting any debts or charges. The following aspects are also taken into account: location, condition and degree of wear and tear, and the date of the transaction.

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