***OSNUTEK***

Za izvrševanje 193.a člena Zakona o davkih občanov (Uradni list SRS, št. 36/88 in 8/89 ter Uradni list RS, št. 48/90, 8/91, 4/92 – ZOMZO, 7/93, 18/96 – ZDavP, 91/98 – ZDavP–C, 1/99 – ZNIDC,117/06 – ZDVP, 117/06 – ZDDD, 24/08 – ZDDKIS, 101/13 – ZDavNepr in 22/14 – odl. US) in na podlagi podatka Statističnega urada Republike Slovenije izdaja minister za finance

PRAVILNIK

o valorizaciji zneskov za odmero davkov po zakonu o davkih občanov za leto 2020

1. člen

Zneski za odmero davka od premoženja, določeni v 159. členu Zakona o davkih občanov (Uradni list SRS, št. 36/88 in 8/89 ter Uradni list RS, št. 48/90, 8/91, 4/92 – ZOMZO, 7/93, 18/96 – ZDavP, 91/98 – ZDavP–C, 1/99 – ZNIDC, 117/06 – ZDVP, 117/06 – ZDDD, 24/08 – ZDDKIS, 101/13 – ZDavNepr in 22/14 – odl. US), se valorizirajo tako, da znašajo za:

a) stavbe

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Od vrednosti € Znaša davek

nad do € % €

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|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | 8.749,13 |  |  | | |  | 0,10 | |  | |
| 8.749,13 | 48.606,27 | 8,75 | | + | 0,20 | | | nad | | 8.749,13 |
| 48.606,27 | 97.212,51 | 88,46 | | + | 0,30 | | | nad | | 48.606,27 |
| 97.212,51 | 145.818,80 | 234,28 | | + | 0,45 | | | nad | | 97.212,51 |
| 145.818,80 | 194.425,06 | 453,01 | | + | 0,65 | | | nad | | 145.818,80 |
| 194.425,06 | 250.669,43 | 768,95 | | + | 0,85 | | | nad | | 194.425,06 |
| 250.669,43 |  | 1.247,03 | | + | 1,00 | | | nad | | 250.669,43 |

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b) prostore za počitek in rekreacijo

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Od vrednosti € Znaša davek

nad do € % €

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|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | 8.749,13 |  |  | |  | | 0,20 | |  | |
| 8.749,13 | 48.606,27 | 17,50 | | + | | 0,40 | | nad | | 8.749,13 |
| 48.606,27 | 97.212,51 | 176,93 | | + | | 0,60 | | nad | | 48.606,27 |
| 97.212,51 | 145.818,80 | 468,56 | | + | | 0,80 | | nad | | 97.212,51 |
| 145.818,80 | 194.425,06 | 857,41 | | + | | 1,00 | | nad | | 145.818,80 |
| 194.425,06 | 250.669,43 | 1.343,48 | | + | | 1,25 | | nad | | 194.425,06 |
| 250.669,43 |  | 2.046,53 | | + | | 1,50 | | nad | | 250.669,43 |

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c) poslovne prostore

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Od vrednosti € Znaša davek

nad do € % €

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|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | 8.749,13 |  |  | |  | | 0,15 | |  | |
| 8.749,13 | 48.606,27 | 13,12 | | + | | 0,35 | | nad | | 8.749,13 |
| 48.606,27 | 97.212,51 | 152,62 | | + | | 0,55 | | nad | | 48.606,27 |
| 97.212,51 | 145.818,80 | 419,96 | | + | | 0,75 | | nad | | 97.212,51 |
| 145.818,80 | 194.425,06 | 784,51 | | + | | 1,00 | | nad | | 145.818,80 |
| 194.425,06 |  | 1.270,57 | | + | | 1,25 | | nad | | 194.425,06 |

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2. člen

Ta pravilnik začne veljati naslednji dan po objavi v Uradnem listu Republike Slovenije.

Št.: 007-649/2019/**-748/2016**

Ljubljana, dne

EVA 2019-1611-0116

dr. Andrej Bertoncelj

Minister za finance