











# Tax Service Calendar





January	
10	 The declaration of the amusement tax of December is due today. In case of a holiday, the deadline will be postponed to the next day.
15	 The declaration deadline of November and December for the national and civilian enterprises or organizations granted for the total payment of the stamp tax. In case of a holiday, the deadline will be postponed to the next day.


February	
10	 The declaration of the amusement tax of January is due today. In case of a holiday, the deadline will be postponed to the next day.
28	 The last day of February of each year shall be the base date for the duty of paying house tax; the tax shall be assessed by the local competent tax authority based on the house tax registration data.



March	
10	 The declaration of the amusement tax of February is due today. In case of a holiday, the deadline will be postponed to the next day.
15	 The declaration deadline of January and February for the national and civilian enterprises or organizations granted for the total payment of the stamp tax. In case of a holiday, the deadline will be postponed to the next day.



22	 In the event of a change to the use of a house, the taxpayer shall report the change to the local competent tax authority at least forty (40) days in advance of the commencement of the collection period for each taxable year, except where the change has led to an increase in the amount of tax payable, the taxpayer shall report the change to the local competent tax authority at least forty (40) days in advance of the commencement of the collection period for the taxable year following such change. After the house tax has been assessed following such change, unless there are other changes to the house, no further such report is required. In the event of a change to the use of a house resulting in a decrease in the amount of house tax payable, if the taxpayer fails to report the change in time, the new tax rate will become applicable from the taxable year following the taxpayer's report; where the change results in an increase of the amount of tax payable, the new tax rate will become applicable from the taxable year following the change, regardless of the taxpayer's late or failure to report such change. In case of a holiday, the deadline will be postponed to the next day.
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April	
1	 The billing of the vehicle license tax for motors begins (till the end of the month).
10	 The declaration of the amusement tax of March is due today. In case of a holiday, the deadline will be postponed to the next day.
30	 The deadline of the vehicle license tax payment is due today. In case of a holiday, the deadline will be postponed to the next day.




May	
1	 The billing of the house tax begins today (till the end of the month).
10	 The declaration of the amusement tax of April is due today. In case of a holiday, the deadline will be postponed to the next day.
15	 The declaration deadline of March and April for the national and civilian enterprises or organizations granted for the total payment of the stamp tax. In case of a holiday, the deadline will be postponed to the next day.
31	 The deadline of the house tax payment is due today. In case of a holiday, the deadline will be postponed to the next day.

June	
10	 The declaration of the amusement tax of May is due today. In case of a holiday, the deadline will be postponed to the next day.

July	
10	 The declaration of the amusement tax of June is due today. In case of a holiday, the deadline will be postponed to the next day.
15	 The declaration deadline of May and June for the national and civilian enterprises or organizations granted for the total payment of the stamp tax. In case of a holiday, the deadline will be postponed to the next day.

August	
10	 The declaration of the amusement tax of July is due today. In case of a holiday, the deadline will be postponed to the next day.
31	 August 31 of each year shall be the base date for the duty of paying land value tax.

September	
10	 The declaration of the amusement tax of August is due today. In case of a holiday, the deadline will be postponed to the next day. In case of a holiday, the deadline will be postponed to the next day.
15	 The declaration deadline of July and August for the national and civilian enterprises or organizations granted for the total payment of the stamp tax. In case of a holiday, the deadline will be postponed to the next day.
22	 The yearly application deadline of the tax rate applicable to residential land for own use of the land value tax. In case of a holiday, the deadline will be postponed to the next day.

October	
1	 The billing of the vehicle license tax for business begins (till the end of the month)
10	 The declaration of the amusement tax of September is due today. In case of a holiday, the deadline will be postponed to the next day.
31	 The deadline of the vehicle license tax for business is due

	today. In case of a holiday, the deadline will be postponed to the next day.
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November	
1	💡 The billing of the land value tax begins today (till the end of the month).
10	💡 The declaration of the amusement tax of October is due today. In case of a holiday, the deadline will be postponed to the next day.
15	💡 The declaration deadline of September and October for the national and civilian enterprises or organizations granted for the total payment of the stamp tax. In case of a holiday, the deadline will be postponed to the next day.
30	💡 The deadline of the land value tax payment is due today. In case of a holiday, the deadline will be postponed to the next day.

December	
10	💡 The declaration of the amusement tax of November is due today. In case of a holiday, the deadline will be postponed to the next day.