HY121G/HY121N: TAXES PAID ON OWNERSHIP OF HOUSEHOLD MAIN DWELLING

Topic and detailed topic: Income, consumption and elements of wealth, including debts/ Taxes and contributions actually paid after reductions

Variable type: Annual

Unit: Household

Reference period: Income reference period

Mode of collection: Household respondent or register

In use (period): New, from 2021

Series' differences: No changes

VALUES AND FORMAT

-999999.99 - 999999.99	Income (national currency)
0	No income

FLAGS

Type of variable	Flag name	Flag comp.	Type of information	Values	Modality labels
Income variable	_F	*Two-digit flag: first digit*	Most common source or method	1	Collected via survey/interview
				2	Collected from administrative data
				3	Deductive/logical imputation (also including top- and bottom-coding)
				4	Gross/net conversion
				5	Model-based imputation
				6	Donor imputation
				7	Not possible to establish the most common source or method
		Two-digit flag: second digit	Type of collected value	1	Net of tax on income at source and social contributions
				9	Not applicable (the value was not collected)
		Alternative: One digit		-2	Not applicable (HH021≠1,2)
				-4	Amount included in another income component
				-7	Not applicable (HB010 < 2021)
	_F	Imputation factor = collected value / recorded value *100		-999999.99-999999.99	Collected value / Recorded value *100
				.	If problem of dividing by 0 appears

DESCRIPTION

Regular taxes on the ownership of household's main dwelling refer to taxes that are payable periodically on the ownership or use of land or buildings where the dwelling is located by owners of the dwelling. The regular taxes to be reported are those paid during the income reference period. Taxes paid on the ownership of household's second, third (or more) dwellings are not included in HY121G but should be included in HY120G.

The owner of the accommodation should be <u>a member of the household</u>. A person is an owner if he/she possesses a title deed independently of whether the house is fully paid or not. A reversionary owner should