

be considered as the owner.

The main dwelling is considered as the dwelling where at the moment of interview household is living or spent most of the time.

This tax should be reported on the basis of ownership definition and not based on the main dwelling where the household live at the moment of interview where the household status could be owner or not. The value should be asked and recorded only for the owners.

#### **It includes:**

- The taxes paid by the owner for the main dwelling (dwelling where at the time of interview is used as usual residence, dwelling where the household live most of the time);

#### **It excludes:**

- Taxes paid for the second, third or other dwellings owned (only to HY120);
- The payment of the taxes paid by the owner (household interviewed) that in the time of interview does not live in that dwelling, could be rented, give for free or live empty (HY120).
- Non owners should not be asked, and the recorded value should be 'zero'. For non-owners it is difficult to define and to split the amount from the rent, charges or is not paid at all by them. Tax directly paid by non-owners should be reported under HY120. If the tenant does not pay the tax directly it should be part of housing costs variable (HH070);
- Taxes on individual, household or tax-unit income, income from property, other taxes at source paid during the income reference period (part of HY140);
- Taxes paid from rented household for the main apartment (Included in HY120).

#### **By construction, HY120G >= HY121G.**

#### **Description of flags**

The flags codes used for variable HY121 are the same as for HY120. This income source uses two-digit or one-digit flags.

When one-digit flag is used, the flag takes the value ‘-4 Amount included in another income component’ used when the value is not collected separately or is included in another income component (ex. part of HY120).

When a two-digit flag is used, the first flag digit provides information on the ‘most common source or method’ used, the second flag digit provides information on the ‘type of collected value’.

The modalities used for the first digit are the same as other income variables while for the type of collected values have only two modalities ‘1-Net of tax on income at source and social contributions’ and ‘9- Not applicable (the value was not collected)’.

For HY121G, HY121N, the only acceptable modality for the type of collected value is “1 – net of tax on income at source and social contributions” (or “9 – Not applicable (the value was not collected)” if that is the case).

The imputation factor shows what percentage of a recorded (transmitted) value is collected and what percentage is imputed. The value should be recorded with two decimal places. Negative values are allowed.