

Ukraine; Poland

State Tax Service: Rent Paid by Ukrainian Resident for Immovable Property in Poland Not Taxable in Ukraine

28 June 2023

Report from our correspondent Jana Trouch

The State Tax Service (STS) has clarified that rent paid by a Ukrainian resident individual to a company resident in Poland for the use of immovable property located in Poland is not regarded as income derived by the non-resident from Ukrainian sources. Therefore, no corporate income tax is due in Ukraine on such rent payments.

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