

Transferring a part of the legal share belonging to the physical share of the apartment ownership

If a part of the legal share which belongs to the physical share of a separate apartment ownership is transferred (e.g. with the aim of increasing the physical share of an apartment ownership or creating a new apartment ownership at the expense of the basement or attic), such an assignment for charge will be subject to taxation. This is because a legal share in a plot of land or parts and equipment of a building is not individually considered as a dwelling of a taxpayer.

The mentioned parts of apartment ownership do not belong to the physical part of apartment ownership (taxpayer's dwelling), instead, these are legal shares of common ownership of the apartment house which belong to the physical share (**subsection 1 of § 1 of the Apartment Ownership and Apartment Associations Act**).

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