



MAKSU- JA TOLLIAMET

Transfer of immovable property

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Expropriation payment and compensation for expropriation

The following are not taxed with income tax:

- ✘ the consideration and compensation paid for acquisition, including expropriation, and the establishment of compulsory possession (pursuant to the Acquisition of Immovable in Public Interest Act), and
- ✘ the received income and compensation from the exchange of immovable property and land management carried out under the Acquisition of Immovable in Public Interest Act.

Last updated on 08.01.2025