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| **A. DAŇOVNÍK - vlastník, držiteľ psa :** | | | | |  | |  | |  | |  | | | |  | | | | |  | |  | | |  | | |  | | |  | | |  | | |  | |
| 1. Meno a priezvisko ( názov organizácie) : .......................................................................... R.Č/ IČO..................................... | | | | | | | | | | | | | | | | | | | | | | |  | | | |  | | |  | | |  | | |
| Bydlisko (sídlo organizácie ): ulica...............................................................................č. súp./ orient..................................... | | | | | | | | | | | | | | | | | | | | | | |  | | | |  | | |  | | |  | | |
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| Meno vlastníka domu.....................................................Bydlisko........................................................................................... | | | | | | | | | | | | | | | | | | | | | | |  | | | |  | | |  | | |  | | |
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| **B. PREDMET DANE - popis psa** | | | |  | |  | |  | |  | | |  | | | |  | | | |  | | |  | |  | | |  | | |  | | |  | | |  | |
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| Por. č. | Číslo evid. znám. | Dátum nadobudnutia psa | Plemeno | Vek | | Pohlavie | | Výška v cm | | Farba | | | Číslo čipu | | | | Účel chovu | | | |  | | |  | |  | | |  | | |  | | |  | | |  | |
| 1. |  |  |  |  | |  | |  | |  | | |  | | | |  | | | |  | | |  | |  | | |  | | |  | | |  | | |  | |
| 2. |  |  |  |  | |  | |  | |  | | |  | | | |  | | | |  | | |  | |  | | |  | | |  | | |  | | |  | |
| 3. |  |  |  |  | |  | |  | |  | | |  | | | |  | | | |  | | |  | |  | | |  | | |  | | |  | | |  | |
| 4. |  |  |  |  | |  | |  | |  | | |  | | | |  | | | |  | | |  | |  | | |  | | |  | | |  | | |  | |
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| V Blatnom, dňa ................................................... | | | | | | | ................................................................... | | | | | | | | | | | | |  | |  | | |  | | |  | | |  | | |  | | |  | |
|  |  |  |  |  | |  | |  | | podpis daňovníka | | | | | | |  | | | |  | | |  | |  | | |  | | |  | | |  | | |  | |
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| **POUČENIE** | |  |  |  | |  | |  | |  | | |  | | | |  | | | |  | | |  | |  | | |  | | |  | | |  | | |  | |
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| Daň za psa podľa ustanovení zákona NR SR č.582/2004 Z.z. o miestnych daniach a miestnom poplatku za komunálne odpady a drobné stavebné odpady , | | | | | | | | | | | | | | | | | | | |  | | |  | | | |  | | |  | | |  | | |
| ktorý nadobudol účinnosť od 01.11.2004 : | | | |  | |  | |  | |  | | |  | | | |  | | | |  | | |  | |  | | |  | | |  | | |  | | |  | |
| § 22Predmet dane | | |  |  | |  | |  | |  | | |  | | | |  | | | |  | | |  | |  | | |  | | |  | | |  | | |  | |
| 1) predmetom dane za psa je pes starší ako 6 mesiacov, chovaný fyzickou osobou alebo právnickou osobou | | | | | | | | | | | | | | | |  | | | |  | |  | | |  | | |  | | |  | | |  | | |  | |
| 2)Predmetom dane za psa nie je: | | |  |  | |  | |  | |  | | |  | | | |  | | | |  | | |  | |  | | |  | | |  | | |  | | |  | |
| a)pes chovaný na vedecké účely a výskumné účely | | | |  | |  | |  | |  | | |  | | | |  | | | |  | | |  | |  | | |  | | |  | | |  | | |  | |
| b)pes umiestnený v útulku zvierat | | |  |  | |  | |  | |  | | |  | | | |  | | | |  | | |  | |  | | |  | | |  | | |  | | |  | |
| c) pes so špeciálnym výcvikom na sprevádzanie nevidomej osoby | | | | | | |  | |  | |  | | | |  | | | | |  | |  | | |  | | |  | | |  | | |  | | |  | |
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| §23 Daňovník | |  |  |  | |  | |  | |  | | |  | | | |  | | | |  | | |  | |  | | |  | | |  | | |  | | |  | |
| Daňovníkom je fyzická osoba alebo právnická osoba, ktorá je | | | | | | |  | |  | |  | | | |  | | | | |  | |  | | |  | | |  | | |  | | |  | | |  | |
| a) vlastníkom psa alebo | | |  |  | |  | |  | |  | | |  | | | |  | | | |  | | |  | |  | | |  | | |  | | |  | | |  | |
| b) držiteľom psa ak sa nedá preukázať, kto psa vlastní | | | |  | |  | |  | |  | | |  | | | |  | | | |  | | |  | |  | | |  | | |  | | |  | | |  | |
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| §24 Základ dane | |  |  |  | |  | |  | |  | | |  | | | |  | | | |  | | |  | |  | | |  | | |  | | |  | | |  | |
| Základom dane je počet psov | | |  |  | |  | |  | |  | | |  | | | |  | | | |  | | |  | |  | | |  | | |  | | |  | | |  | |
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| §25 Sadzba dane | |  |  |  | |  | |  | |  | | |  | | | |  | | | |  | | |  | |  | | |  | | |  | | |  | | |  | |
| Sadzbu dane určí obec v eurách za jedného psa a kalendárny rok. | | | | | | |  | |  | |  | | | |  | | | | |  | |  | | |  | | |  | | |  | | |  | | |  | |
|  |  |  |  |  | |  | |  | |  | | |  | | | |  | | | |  | | |  | |  | | |  | | |  | | |  | | |  | |
| §26 Vznik a zánik daňovej povinnosti | | |  |  | |  | |  | |  | | |  | | | |  | | | |  | | |  | |  | | |  | | |  | | |  | | |  | |
| Danová povinnosť vzniká prvým dňom kalendárneho mesiaca nasledujúceho po mesiaci, v ktorom daňovník nadobudol psa a zaniká prvým dňom | | | | | | | | | | | | | | | | | | |  |  | | |  | | | |  | | |  | | |  | | |
| mesiaca nasledujúceho po mesiaci, v ktorom už daňovník nie je vlastníkom alebo držiteľom psa. | | | | | | | | | | | |  | | | |  | | | |  | |  | | |  | | |  | | |  | | |  | | |  | |
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| §27 Oznamovacia povinnosť a platenie dane | | | |  | |  | |  | |  | | |  | | | |  | | | |  | | |  | |  | | |  | | |  | | |  | | |  | |
| 1. Daňovník je povinný písomne oznámiť vznik daňovej povinnosti správcovi dane do 30 dní od vzniku daňovej povinnosti a v tejto lehote zaplatiť | | | | | | | | | | | | | | | | | | |  |  | | |  | | | |  | | |  | | |  | | |
| daň za zdaňovacie obdobie alebo pomernú časť na zostávajúce mesiace zdaňovacieho obdobia, v ktorom vznikla daňová povinnosť. | | | | | | | | | | | | | | | | | | | |  | |  | | |  | | |  | | |  | | |  | | |  | |
| 2) V ďalších zdaňovacích obdobiach je daň na zdaňovacie obdobie splatná bez vyrubenia do 31. januára tohto zdaňovacieho obdobia. | | | | | | | | | | | | | | | | | | | |  | |  | | |  | | |  | | |  | | |  | | |  | |
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| §28 Správa dane | |  |  |  | |  | |  | |  | | |  | | | |  | | | |  | | |  | |  | | |  | | |  | | |  | | |  | |
| Miestne príslušnou obcou je obec, na území ktorej je pes chovaný. | | | | | | |  | |  | |  | | | |  | | | | |  | |  | | |  | | |  | | |  | | |  | | |  | |
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| §29 Splnomocňovacie ustanovenia | | |  |  | |  | |  | |  | | |  | | | |  | | | |  | | |  | |  | | |  | | |  | | |  | | |  | |
| Obec ustanoví všeobecne záväzným nariadením ( VZN ) podrobnosti k § 22 až 27, najmä sadzbu dane, spôsoby preukazovania vzniku a zániku daňovej povinnosti, | | | | | | | | | | | | | | | | | | | | | | |  | | | |  | | |  | | |  | | |
| podrobnosti a náležitosti oznamovacej povinnosti, prípadne oslobodenie od dane a podmienky na uplatnenie oslobodenia od tejto dane a spôsob vyberania dane. | | | | | | | | | | | | | | | | | | | | | | |  | | | |  | | |  | | |  | | |