



COMUNE DI CASTIADAS

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UFFICIO TRIBUTI

NEWS 2018

The new Council Tax is called “Imposta Unica Comunale”

IUC

This is split in 3 parts:



TARI

Reasons for this tax:

This contribution has been implemented by the Council to help pay the costs for waste collection and disposal.

Who Pays?

The Landlord has to pay (who has ownership, usufruct, use, habitation, lease) or those with the availability without being the owner of premises, areas in which you can produce waste. In case of temporary detention for less than 6 months in a year, the TARI will have to be paid by the owner.

How to pay?

- You will receive the form F24 by post, sent by the Council that you can take in any bank.

When to pay?

You can pay in 2 instalments:

- The first instalment by the **16th of June**
- The second instalment by the **16th of December**

You can also pay the full amount for the 2018 by the 16th of June

TASI

Reason for this Tax:

The Council Tax is a contribution that you must make to help pay for local services. (road maintenance, green areas, public lighting etc)

Who Pays?

The Landlord has to pay (who has ownership, usufruct, use, habitation, and lease) or those with the availability without being the owner of premises, areas in which you can produce waste. The owner pays the 90% of the fee; whoever has the availability pays the 10% of it. In case of temporary detention for less than 6 months in a year, the TASI will have to be paid by the owner.

How to pay?

You can pay this by filling in the form F24 available in any bank, using the following codes:

- **3958** Areas where you can build (A/1-A/8-A/9).
- **3960** Areas where you can build.
- **3961** All the remaining categories.
- Bank transfer, details at the end of the document.

When to pay?

You can pay in 2 instalments:

- The first instalment by the 16th of June
- The second instalment by the 16th of December

You can also pay the full amount for the 2018 by the 16th of June.



Reason for this Tax:

The Council Tax is a contribution that you must make if you own a building or a land where you could build.

Who Pays?

Whoever has ownership, usufruct, use, habitation, lease has to pay. This fee is not applied to Main Houses, (excluding cat. A/1/A8/A/9), those where the owner is resident or farming houses.

How to pay?

You can pay this by filling in the form F24 available in any bank, using the following codes:

- 3912 Main House and areas where the owner is resident.
- 3916 Areas where you can build (A/1-A/8-A/9).
- 3918 All the remaining categories.
- 3925 Buildings of cat. D Public
- 3930 Buildings of cat. D Council

The rate to be applied on the cadastral income is:

0.2% to the main houses

0.93% for all the other categories.

When to pay?

You can pay in 2 instalments:

- The first instalment by the 16th of June*
- The second instalment by the 16th of December

You can also pay the full amount for the 2018 by the 16th of June

