

# ONLINE STUDY

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# EY Tax Week

**22-25.11.2020**

**חידושים ועדכונים מיסוי נדל"ן**  
אלי פרג'ון, סניור מנג'ר, מיסוי נדל"ן, EY ישראל  
רותם בן-יהודה, סניור מנג'ר, מיסוי נדל"ן, EY ישראל

25 בנובמבר 2020



◀ שיקולי מס - מכירה ורכישת מקרקעין

◀ הסכמי חכירה לתקופה ארוכה (עד 25 שנים) - פטור ממס רכישה? מס שבח?

◀ השכרת דירות בידי יזמים

◀ אופציה ייחודית - סוף פסוק

◀ מס ערך מוסף - עמלות ערבות חוק מכר, הוצאות פיתוח

◀ מתי דירת מגורים זכאית לפטור - פס"ד שטיין VS פס"ד גיא

◀ התיישנות

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