


WHAT WE DO

- Tax services
- Customs, excise and product tax
- Tax, VAT and Fiscal representation
- Accounting services
- Business Process Outsourcing
- Payroll
- M&A, Valuation
- Legal services
- Audit
- Digital tax solutions

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THE POWER
OF BEING
UNDERSTOOD

TAX RATES IN HUNGARY

As of 1st January 2019

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EMPLOYMENT-RELATED PUBLIC DUES

PUBLIC DUES PAYABLE BY THE EMPLOYER

Social contribution tax.....	19,5 %
Vocational contribution.....	1,5 %

All employer obligation based on the

gross wage.....	21 %
Rehabilitation contribution.....	HUF 1 341 000/person/year

CONTRIBUTIONS PAYABLE BY THE EMPLOYEE

Personal income tax.....	15 %
Pension insurance contribution.....	10 %
Health insurance and labour market contribution.....	8,5 % (4+3+1,5 %)

All deduction from the gross wage.....	33,5 %
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TAXES ON CONSUMPTION

VALUE ADDED TAX

Standard rate.....	27 %
Reduced rates.....	5 % and 18 %

REGISTRATION TAX

Passenger cars.....	HUF 45 000-4 800 000
Hybrid drive cars.....	HUF 76 000

ENVIRONMENTAL PRODUCT FEE

Batteries.....	HUF 57/kg
Packaging materials.....	HUF 19-1 900/kg
Other chemical products.....	HUF 114/kg
Electric, electronic equipment.....	HUF 57/kg
Tyres.....	HUF 57/kg
Advertisement paper.....	HUF 85 /kg
Other mineral oil products.....	HUF 1900/kg
Other plastic products.....	HUF 11-57/kg
Other chemical products.....	HUF 19/kg
Office paper.....	HUF 19/kg

CUSTOMS

The amount of the customs debt shall be determined in accordance with the rules of duty assessment in force at the time when the customs debt is incurred. The duty base and the

duty rate must be known in order to determine the customs debt.

The duty rate is determined on the basis of the Combined Nomenclature.

EXCISE TAX

EU tax regulations extend to the harmonization of excise tax also. However, there are no standard EU regulations for excise tax, i.e. there is no standard EU Excise Code applicable by all Member States (as in customs law). Instead, each Member State is responsible for adopting its own excise regulations in line with EU principles. The new Hungarian excise regulations, renewed in both form and content, entered into force on 1 July 2017 (Act VXXVII of 2016 on Excise Tax).

INCOME TAXATION OF ENTERPRISES

Corporate income tax.....	9 %
Simplified entrepreneurial tax (EVA).....	37 %
Small enterprise tax (KIVA).....	13 %
Small taxpayers' itemized lump sum tax (KATA).....	HUF 25-50-75 000 /person (above income HUF 12 million.....40 %)

MUNICIPAL TAXES

TOWN TAX

Each municipality can decide for itself.

LOCAL BUSINESS TAX

Maximum tax rate is 2 % of the tax base. In the case of temporary business activities the tax rate is maximum of HUF 5 000 per calendar day.

BUILDING TAX

Maximum HUF 1898,4/m², or maximum 3.6 % of the adjusted market value, or HUF 12 000 in case of advertisement placeholder placed on property.

LAND TAX

Maximum 345,1HUF/m², or maximum 3 % of the adjusted market value.

COMMUNAL TAX OF INDIVIDUALS

Maximum HUF 29 340,3 per structure, land or flat lease right.

TOURIST TAX

Maximum HUF 517,7/person per tourist night or maximum 4 % of the accommodation fee.

INCOME TAXATION OF PRIVATE INDIVIDUALS

Taxation of private entrepreneurs.....	9 %
Personal income tax.....	15 %
Simplified contribution to public revenues (EKHO).....	15 % (For pensioner private individual.....11,1%)
EKHO for the payer.....	19,5 %

SPECIAL TAXES

FINANCIAL TRANSACTION DUTY

Duty rate is 0.3 %, maximum HUF 6 000 per transaction. Cash payment transactions: 0,6 %, and no cap on the duty payable.

INCOME TAX OF ENERGY SUPPLIERS (ROBIN HOOD TAX)

Standard rate.....	31 %
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TELECOMMUNICATION TAX

Individual.....	HUF 2/minute/SMS/MMS
Non-individual.....	HUF 3/minute/SMS/MMS

ADVERTISEMENT TAX

Payable by the publisher.....	7,5 % (exceeding HUF 100 million)
Payable by the party commissioning.....	5 % (exceeding HUF 2,5 million)

TOURISM DEVELOPMENT CONTRIBUTION

Standard rate.....	4 %
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SPECIAL TAX OF FINANCIAL ORGANIZATIONS, DISTRIBUTORS AND INVESTMENT FUNDS

Credit institutions.....	0,15 % (not exceeding HUF 50 billion)
Credit institutions.....	0,2 % (above HUF 50 billion)
Investment firms, exchange, commodities	

exchange service provider, venture capital fund manager.....	5,6 %
Financial firms.....	6,5 %
Distributors and investments funds.....	0,05 %

PUBLIC UTILITY TAX

Track length.....	HUF 125/m
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MINING FEE

The tax rate is a designated percentage of the value generated by the quantity of the exploited, utilised or consumed mineral raw material or the value of the exploited geothermal energy.

OTHER TAXES AND DUTIES

Vehicle tax.....	HUF 140-345/kWh
Company car tax.....	HUF 7 700-44 000

INSURANCE TAX

Casco.....	15 %
Property and accident insurance.....	10 %

DUTY ON ONEROUS TRANSFERS OF PROPERTY

Standard rate.....	4 %
Acquired capital contribution in a business association owning real estate not exceeding HUF 1 mrd.....	4 %
Acquired capital contribution in a business association owning real estate, above HUF 1 mrd.....	2 %

INHERITANCE AND GIFT DUTIES

Standard rate.....	18 %
Free-of-charge acquisition of residential property and relating property rights.....	9 %

PROCEDURAL DUTY

The duty is either assessed as a function of the value of the subject matter of the procedure or as an itemised charge.

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