



TAX, VAT AND FISCAL REPRESENTATION

ENVIRONMENTAL PRODUCT FEE / GREEN TAX ADVISORY SERVICES

We determine your local EPF registration obligation, handling the registration and filing EPF returns.

EPF (also known as green tax) is a tax due on the first local supply or use of goods that contain parts deemed harmful for the environment, such as:

- packaging,
- batteries,
- commercial printing paper,
- tires,
- electronic appliances
- or electronic equipment.

Most businesses are effected by the EPF on packaging because their products are supplied wrapped in the packaging material. The definition of the packaging material is wide and includes for example pallets.

Once you have VAT registration you may have an additional requirement to register for EPF and submit EPF returns in Hungary. Typically EPF registration is required if you supply locally goods you bring into Hungary (more generally: the first domestic supply of goods in Hungary). It is possible to avoid EPF registration if EPF obligations are taken over by your local customer in Hungary (takeover agreement is required).

RSM Hungary can help you to determine your obligation to register for EPF in Hungary, advice on the takeover agreement, register you for EPF once VAT number is ready and help you to file EPF returns.

RSM HUNGARY TAX AND FINANCIAL ADVISORY SERVICES PLC.

Accounting, tax consulting, payroll, digital solutions – these are the pillars of RSM Hungary Plc.

Thanks to the outstanding quality we deliver our company is now acknowledged as one of the dominant market players of the Hungarian consulting community. In order to provide our clients with full range of financial consulting services RSM Audit Plc.'s services complement the activities of RSM Hungary Plc., and the legal representation and consultation services are provided by RSM Legal Szűcs & Partners Attorneys-at-law.

In addition to medium-sized Hungarian enterprises, foreign-owned multinational companies also represent a significant part of our client portfolio.

FOR FURTHER INFORMATION, PLEASE CONTACT:

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OUR SERVICES

- Outsourced accounting and bookkeeping
- Cloud based document management
- BPO
- Tax services
- Customs, excise and product tax advisory services
- M&A, Valuation, Corporate finance
- Legal services
- VAT, Tax and Fiscal representation
- Payroll
- Audit
- Digital solutions

ABOUT RSM NETWORK

We are members of the RSM network, the sixth largest network of independent audit, tax and advisory firms in the world.

More information about RSM Network, please visit www.rsmi.com.