**Hungary Inheritance Tax:**

**Ad Hoc Levies in Hungary**

1. **Ottoman Taxation in Hungary**:
   * The Ottoman occupation of Hungary (16th–17th centuries) introduced various forms of taxation, including **extraordinary levies**. These were often military-related, serving to finance campaigns and maintain frontier defenses.
   * Research by P. Fodor highlights the Ottoman tax farming system, which replaced direct taxation with a contractual arrangement where tax collectors were granted specific rights to collect taxes. This system sometimes involved additional levies on estates to finance local governance and military needs [(Fodor, 2001)](https://consensus.app/papers/some-notes-ottoman-farming-hungary-fodor/e5b8a4dbc2d05f37a47d612057b04954/?utm_source=chatgpt).

**Ottoman Period (16th–17th Centuries)**

1. **Ad Hoc Levies under Ottoman Rule**:
   * The Ottoman Empire, which controlled large parts of Hungary after 1526, imposed **ad hoc levies** on estates as part of their timar (land tenure) system. In this system, estates were technically state property, and nobles or landholders acted as tenants who paid taxes or military levies to retain their lands [(Ahmeti & Lecaj, 2023)](https://consensus.app/papers/property-right-ottoman-taxation-system-ahmeti/f73c31fac5375acea753292cfc0f318f/?utm_source=chatgpt).
2. **Extraordinary Taxes during Wars**:
   * During the reign of King Matthias Corvinus (1458–1490) and later under Ottoman rule, **extraordinary levies** on estates were used to fund military campaigns, particularly in defense against Ottoman invasions. These levies often bypassed formal taxation structures (Kádas, 2022).

**Early Modern Period (18th Century)**

1. **Habsburg Tax Reforms**:
   * After the Ottoman withdrawal, the Habsburg monarchy implemented more structured taxation systems in Hungary. These included taxes on estates as part of broader fiscal reforms to centralize revenue collection for the empire.
2. **Codification of Estate Taxes**:
   * By the mid-18th century, estate taxation had become a formalized part of Hungary’s fiscal policy, influencing later developments like the **1875 introduction** of inheritance and gift taxes under Austro-Hungarian governance.