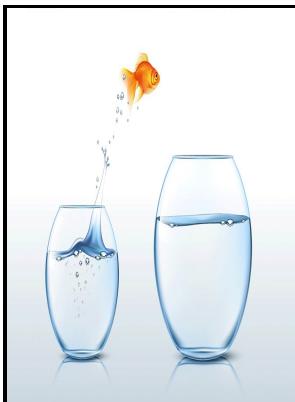


Hungarian tax laws.

Department of Trade and Industry - Taxes in Hungary



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Hungarian Tax Law

For trucks the tax amount is based on the net weight plus the 50% of its carrying capacity. The employer or the third party supporter can choose from these services, which it intends to finance.

Hungary

The income limit of KATA tax reduced taxation is 12 million HUF, for the amount above 12 million HUF value limit the tax rate is 40% in addition to the flat tax that must be paid after the current year not later than the 25th of February. . Administration: the local government imposes the tax based on the tax declaration of the taxpayer or the taxpayer sets it himself.

Tax law changes 2021

Thus, the 2021 tax law amendments abolish this condition.

Taxation in Hungary

In order to ensure the unambiguous application of the law, the local business tax shall be supplemented by the rule of calculating the tax base of the tax year affected by a major or minor numerical error. A landlocked country found in the Central Europe region with Hungarian as their official language. Private entrepreneurs, sole proprietorships, as well as limited partnerships and general partnerships where all members are natural persons may be eligible for the fixed-rate tax of low tax bracket enterprises, except for such an enterprise which has received income from activities classified as leasing letting real estate in their ownership or rented by them in the year of opting for this tax subject status.

Tax in Hungary

For temporary commercial activities the tax rate shall be maximum 5,000 forints per calendar day. The rate applicable for restaurant service is expected to be decreased further to 5% as of 1 January 2018 — in the same time, however, a new tax tourism development contribution will be introduced on restaurant services, levied on the net revenues derived from such services at the rate of 4%.

Taxation in Hungary

Low interest loans In case of no interest or low interest loans, the payer, employer pays the tax on the amount of income arising from the unpaid interest.

Tax in Hungary

All 1 st instance procedures in civil services became duty-free.

Hungary

The entrepreneurial withdrawal the actual wage of a private entrepreneur generated from economic activities and also accounted for as an expense shall be indicated among the incomes to be consolidated.

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