

Amounts and rates of duties (2024)

Tax authority's procedural duties

Proceedings for the paying in instalments, deferral, reduction or the elimination of payment in case of individuals, private entrepreneurs and business (economic) organisations	Exempt from duty
Proceedings for issuing a tax certificate (general or to the effect that no tax liability is outstanding or a certificate of public debt-free taxpayer status)	Exempt from duty
Proceedings for issuing official income and tax residence certificates	Exempt from duty
Appeals against first instance decisions	HUF 400 on each commenced HUF 10,000 of the amount contested, HUF 5,000 at least and HUF 500,000 at most. If the value of the subject of the appeal procedure cannot be expressed in money: HUF 5,000.
Duty of appeal initiated by the economic organization - not regarding individual entrepreneurs - at NTCA for proceedings for better payment terms and tax reduction	HUF 400 on each commenced HUF 10,000 of the amount contested, HUF 15,000 at least and HUF 500,000 at most. If the value of the subject of the appeal procedure cannot be expressed in money: HUF 15,000.
Petitions for supervisory action	HUF 400 on each commenced HUF 10,000 of the amount contested, HUF 5,000 at least and HUF 500,000 at most. If the value of the subject of the appeal for supervisory review cannot be expressed in money: HUF 5,000.
Appeals against rulings	HUF 3,000 (If a ruling can be contested only in conjunction with an appeal against the decision adopted in conclusion of the proceedings, the duty payable equals to the duty charged on the appeal filed against the decision.)
Demurrer of execution	HUF 5,000
Appeal lodged against a ruling adopted in connection with an objection to liquidation	HUF 10,000

Tax authority's service charges

First application for tax identity card	Free of charge	
Issuance of new tax identity cards due to theft	Free of charge	
Issuance of new tax identity cards due to loss, destruction or damage	HUF 3,000	
Provision of data on the market prices of real property	Provision of general data	HUF 7,500 basic fee + HUF 25 for every item of real property per settlements or per districts in the capital city
	Provision of detailed data	HUF 7,500 basic fee + HUF 110/per real property per settlements or per districts in the capital city
	Provision of specific data and retroactive provision of data	HUF 500,000 basic fee + HUF 110 for every item of real property
	Provision of general annual national data	HUF 10,000,000
	Provision of detailed annual national data	HUF 15,000,000
	Provision of data to court experts	HUF 8,000
Procedure to establish arm's length price	HUF 2,000,000 as many times as the number of parties participating in the initiated procedure. The amount of fee for preliminary consultation is HUF 500,000 per each consultation.	

Duties on free acquisition of property

Obligation to pay inheritance duty and duty on gift arises through inheritance and gifting, respectively as stipulated in Act XCIII of 1990 on Duties (hereinafter Act on Duties).

Obligation to pay inheritance duty pertains to

- all inheritance (legacy) located in Hungary, with no exception;
- movable estate inherited by a Hungarian citizen or a non-Hungarian citizen residing in Hungary or by a domestic-registered legal entity, where the estate is located abroad, as well as to rights of pecuniary value that are part of a foreign estate, if no inheritance duty or tax corresponding thereto is payable in the state in which such estate is situated.

Verification of the fact of payment of duty or tax abroad is the responsibility of the heir. The provisions on inheritance duty do not apply to real property situated abroad.

Obligation to pay duty on gift:

- Provisions governing duties on gifts apply to real property situated in Hungary, vehicles and trailers registered or to be registered in Hungary and rights representing pecuniary value pertaining thereto, unless otherwise provided for by an international agreement;
- The provisions of the Act on Duties shall be applied to the acquisition of moveable property through a legal transaction or to rights of pecuniary value pertaining to movable property if the transfer of such movable property or the acquisition of such rights of pecuniary value has taken place in Hungary;
- Waiving the outstanding claim through assignation, transfer of debt or any other similar way of acquisition of wealth, if the person acquiring the wealth is a resident private individual as per the Personal Income Tax Act, or is an organisation registered in Hungary.

Duties on quid pro quo transfer of property:

Based on the Act on Duties, acquisition of real property as well as certain movable property and rights of pecuniary value, for consideration or not subject to duty on inheritance or gifts in any other way, is subject to a duty on quid pro quo transfer of property.

Provisions governing duties on onerous transfer of property apply to real property situated in Hungary, motor vehicle and trailer registered or to be registered in Hungary, and rights representing pecuniary value pertaining thereto moreover to holdings in a company owning real property in Hungary unless otherwise provided for by an international agreement. The provisions of the Act on Duties shall be applied to the acquisition through a legal transaction of other moveable property or rights of pecuniary value pertaining to other similar movable property, if the transfer of such movable property or the acquisition of such rights of pecuniary value has taken place in Hungary.

The obligation to pay duties applies to the following rights of pecuniary value and movable property:

- acquisition of rights of pecuniary value related to real property, and acquisition of property through the termination of such rights;
- ceding the exercise of building right and/or usufruct existing on the real property;
- acquisition of movable property at an auction conducted by an authority;

- acquisition of ownership of, or the rights of pecuniary value pertaining to, motor vehicles and trailers;
- acquisition of the ownership of, or the rights of pecuniary value pertaining to, building structures not qualifying as real property and located in public areas;
- acquisition of securities under contract of inheritance
- acquisition of holdings (shares, business shares, cooperative share, converted investor shares) in a company with holdings in real estate properties located in Hungary.

The quid pro quo transfer of real estate property rezoned as incorporated land and the capital stock of a company with real estate (rezoned as incorporated land) holdings are subject to duty on quid pro quo transfer of property.

Obligation to pay duty applies to real property, moveable property and rights of pecuniary value. For the purposes of the Act on Duties, these shall mean:

- **real property:** land and all things inseparably attached to land;
- **movable property:** payment instruments, securities, holdings in companies, and all other things not construed as real property;
- **right of pecuniary value:** building right, right of dominant tenement and usufruct, right of use – including the right of the use according to the measures concerning cooperative's house ownership –, right of asset management the operator's right, and claims in connection with gratuitous acquisition of property.

Inheritance duty	General rate of duty	Duty on the acquisition of residential property
	18 %	9 %
The inheritance of a motor vehicle or trailer	Twice the duty charged on the quid pro quo transfer of a motor vehicle or trailer	

The inheritance of the linear relatives (including the relationship based on adoption), the spouse and the siblings (including blood siblings, half-siblings and adoptive siblings if at least one of the siblings' parents or adoptive parents is the same) of the decedent are regarded exempt from duties. If the heir is the decedent's stepchild, foster child, step parent or step child HUF 20 million of the net value of the inherited share acquired by him/her is exempt from inheritance duty.

If the heir is the decedent's stepchild and foster child, his/her stepparent and foster parent, he/she is then exempt from inheritance duty up to HUF 20 million of the net value of the estate he or she has acquired. When this exemption is applied, it is primarily the duty base established on the housing property or the right of pecuniary value related to the housing unit (hereinafter: "housing unit") acquired by the heir that must be reduced. If the net value of the housing unit is below HUF 20 million, the properties otherwise subject to a general inheritance duty are exempt from duty up to the amount that remains after the net value of the housing unit is deducted from HUF 20 million.

Duty on gifts	General rate of duty	Duty on the acquisition of residential property
	18 %	9 %
The donation of a motor vehicle or trailer	Twice the duty charged on the quid pro quo transfer of a motor vehicle or trailer	

The gift donated to the linear relatives (including the relationship based on adoption) and the siblings (including blood siblings, half-siblings and adoptive siblings if at least one of the siblings' parents or adoptive parents is the same) is regarded an exempt from duties. They are exempt from the gift tax of spouses to each other free transfer of property transactions, acquiring assets and free from termination of marital community property as well.

Duty on quid pro quo transfer of property	4%
	4% up to HUF 1 billion per property (residence other immovable property), 2% on the part of the fair value above this, but not exceeding HUF 200 million per property.
	In the case of the acquisition of co-ownership in a property, the 4% duty shall be applied to a part of the HUF 1 billion corresponding to the share held in the property in co-ownership, or the maximum amount of HUF 200 million per property shall be considered in proportion to the share in the co-ownership.
	In the case of the acquisition of property (residence other immovable property) - related rights of a property value, the 4% duty shall be applied to a part of the HUF 1 billion of the taxable value, or a part of the HUF 200 million shall be considered, corresponding to the value of the property-related rights compared to the fair value of the property.
	In the case of the acquisition of property (residence other immovable property) burdened with rights of property value, including rights of property value established simultaneously with the acquisition ownership, but not including building right, the fair value shall be reduced by the value of the rights of property value and the 4% duty rate shall be applied to a part of the HUF 1 billion, or a part of the HUF 200 million shall be considered, corresponding to the value of the property-related rights compared to the fair value of the property
	In the case of the acquisition of capital share in a company with domestic property assets, the duty shall be 4% up to HUF 1 billion per property and 2% on the part of the fair value above this but not exceeding HUF 200 million.

<p>Duty on quid pro quo transfer of property</p>	<p>In the case of real estate property that has been rezoned as incorporated land, the rate of duty on transfer of property for consideration shall be 90 per cent on the difference between the market value of the real estate property at the time of acquisition as established by the state tax authority - or if this is not available, established subsequently for the time of acquisition - and the market value established for the time of transfer.</p>
	<p>In the case of the capital stock of a company with holdings in real estate that has been rezoned as incorporated land, the rate of duty on transfer of property for consideration shall be 90 per cent on the amount received by multiplying the difference established according to the rules provided in the previous paragraph with the ratio the capital stock sold represents in all capital stock.</p>
<p>Special rules concerning the acquisition of residential property</p>	<p>In the case of exchanging ownership of housing units, the duty is 4% on the difference of the full market value of the housing units.</p>
	<p>As regards the purchase of a residential property, when the private individual buyer has sold his other residential property within a period of three years preceding or one year after the time of purchase, the rate of duty shall be 4% based on the difference between the market values of the properties purchased and sold.</p>
	<p>In the case of exchanging and purchasing ownership of housing units, if the private individual sales the other ownership of the housing unit in the previous or following year counting from the purchase and if the market value of the ownership of purchased housing unit is lower than that of the exchanged or sold housing unit, it is regarded an exempt from duties.</p>
	<p>If the private individual transfers more than one residential properties by way of exchange, or purchases or sells more than one residential property within one year, when establishing the value differential on which the duty is based, only the exchange or sale that produces a more favourable duty base for the person who is subject to payment obligation and that takes place immediately before or after the acquisition may be applied in terms of each and every exchange or purchase of residential property. If the private individual is unable to verify the exchange or sale of other residential property(ies), in compliance with the aforementioned conditions, to offset his additional transfers by way of exchange or purchases of residential properties, the duty obligation on such exchanges or acquisitions of residential properties shall be levied according to the general regulations.</p>

<p>Special rules concerning the acquisition of residential property</p>	<p>In that case, if the private individual declares at the latest imposition of duty notification of buying a residential property within one year after the residential property purchase sells and calls for the state tax authority to ascertain the duty on acquisition of residential property according to the rules of purchase replacing change, then the state tax authority determines the market value of purchased residential property, and suspends the process without disclosing the decision.</p> <p>When the private individual demonstrates that within a year of buying a residential property sold to another residential property, the suspended procedure shall be conducted, and establishes the amount of duty payable under the difference between the market value of the purchased and sold residential property.</p> <p>If the private individual declares on intention of residential property's sale as described above, and requests that under the rules of purchase replacing change should be applied for the establishing of the duty payable, however, does not justify the sale of his other residential property until the last day of 13th month following the purchase of the new home, then the state tax authority imposes additional duty besides the duty imposed on the purchased residential property.</p> <p>The additional duty shall be calculated by the state tax authority on the original amount from the date of submission of the private individual's statement at a rate double the prevailing central bank base rate.</p>
Acquisition of real property for commercial purposes	2%, 3%
Real estate acquisition by credit institutions	2%

Acquisition of vehicles

Acquisition of vehicle ownership	Capacity of vehicle power engine (kW)	Age of vehicle from the year of manufacturing		
		0-3 years	4-8 years	above 8 years
	0-40	550 Ft/kW	450 Ft/kW	300 Ft/kW
	41-80	650 Ft/kW	550 Ft/kW	450 Ft/kW
	81-120	750 Ft/kW	650 Ft/kW	550 Ft/kW
	above 120	850 Ft/kW	750 Ft/kW	650 Ft/kW
Acquisition of ownership of trailer	below 2500 kg	HUF 9,000		
	above 2500 kg	HUF 22,000		

Assessment of the value of rights of pecuniary value

Annual value	1/20 of the market value of objects with the value of right of pecuniary value, without any encumbrances deducted		
The value of rights of pecuniary value defined for a definite period of time	Annual value multiplied by the number of years specified (max. 20 years)		
The value of rights of pecuniary value defined for an indefinite period of time	Five times the annual value		
Right of pecuniary value covering the period of life, marriage or widowhood of a person	If the beneficiary of the right of pecuniary value:	is below 25 years of age	10 times the annual value
		is between 25 and 50 years of age	8 times the annual value
		is between 51 and 65 years of age	6 times the annual value
		is over 65 years of age	4 times the annual value
	If the term of a right of pecuniary value is conditional upon the lifetime, period of marriage or widowhood of both the beneficiary and the obligor, the age of the older of the two persons applies.		
	If the term of a right is conditional upon the lifetime of more than one person having simultaneous entitlement, where such entitlement terminates upon the death of the person who dies first, the age of the oldest person applies for calculation; however, if entitlement remains in effect until the death of the last person, the age of the youngest person applies for calculation.		
	If the term of a right of pecuniary value covers a period of marriage, the age of the older spouse is applied for calculation.		
Value of the temporary use (time-sharing) of a holiday resort	365th of the annual value of the right multiplied by the number of days stipulated in the contract		
Building right	The value of the building right is equal to the turnover value of this right.		
Acquisition of usufruct, usage right or right of servicing for vehicles or trailers	A duty corresponding to 25% of the amount calculated according to duty on onerous transfer of property shall be charged.		

Hungarian Tax and Customs Administration