

Retail tax

(Published on 2 February 2026)

TABLE OF CONTENTS

1. Who has to pay the retail tax?	2
2. Foreign entities not established in Hungary for economic purposes may be subject to retail tax?	2
3. Which activities are retail trade activities?	3
4. Which activities are not retail trade activities?	4
5. If none of my activities are listed, am I not subject to the tax? If my main activity is not listed, am I not subject to the tax?	5
6. How to assess the tax base (taxable amount)?	5
7. What is the retail tax rate?	7
8. What is the retail tax rate for the retail sale of automotive fuel?	9
9. How should the tax base be calculated for affiliated companies?	9
10. How to pay the retail tax?	11
11. How to declare the tax advance?	11
12. How to assess the amount of the tax advance?	11
13. How to pay the advance tax?	12
14. When does the tax return for the tax year have to be filed and the tax payment liability fulfilled?	12
15. Request for the refund of retail tax advance payments.....	13
16. Legislation in relation to the retail tax.....	13

1. Who has to pay the retail tax?

The tax shall be payable by any **resident or non-resident person** or **organization** the **business** of which is to carry out **retail trade activity**.¹

To the foreign or domestic platform operator, subsequent to sales conducted through the platform.²

The tax rate for **the tax base from retail trade activities not exceeding HUF 1 billion net** is 0%, so taxpayers whose tax base does not exceed this amount **have no actual tax liability**, and do not have to file a tax return or advance tax return. (If the taxpayer engages in retail sales of automotive fuel classified under TEÁOR'25 sector 47.3 – not including the sale of services at filling stations – the tax rate is 0% up to HUF 500 million.)

Unlike this, a taxable person conducting sales via the platform, too, or any other individual or entity exclusively engaged in retail activities through the platform, is obligated to provide information in their tax declaration, identifying each platform (platforms must be listed individually) through which they sold goods transferred domestically via the platform. The tax declaration must specify the net revenue derived from such sales on a per-platform basis. Submission of the tax declaration is required even in instances where there is otherwise no obligation to pay taxes.

2. Foreign entities not established in Hungary for economic purposes may be subject to retail tax?

If a foreign person or organisation carries out retail trade activity and **supplies the goods to a customer in the country directly, i.e. not through a branch**, they are subject to retail tax.³ This could include retail trade activities such as mail order services or internet commerce.

In accordance with sales conducted through the platform, the platform operator shall pay the applicable tax.

¹ Section 3 of Act XLV of 2020 on Retail Tax (hereinafter referred to as Retail Act).

² Platform: Any software (including websites and their components) or application (including mobile applications) made accessible to users, which facilitates interaction between sellers and other users, either directly or indirectly, for the purpose of conducting an Affected Activity for the benefit of users. This definition also encompasses any mechanism or solution related to the collection and disbursement of consideration in connection with the Affected Activity.

Platform Operator: The Entity that enters into a contractual agreement with Sellers for the purpose of granting access to the Platform, or a part thereof, to the Sellers. [In accordance with Section I/A/1-2 of Annex 5 of Act XXXVII of 2013 concerning certain provisions on international administrative cooperation related to taxes and other public charges.]

³ Section 2 of the Retail Act.

3. Which activities are retail trade activities?

In defining this, the law uses the **TEÁOR'25** definition of activities.

[Note: The Hungarian activity classification (TEÁOR'25) is identical with the European one, NACE Rev.2. Statistical Classification of Economic Activities in the European Community, 2008.]

The activities listed below – not including the sale of services at filling stations – are retail trade activities **for which the customer may be a private individual.**⁴ Thus, retail trade activities **fall under the following subclasses of TEÁOR'25:**

47.1 Non-specialised retail sale

47.11 Non-specialised retail sale of predominately food

47.12 Non-specialised retail sale of predominately industrial item

47.2 Non-specialised retail sale of predominately food, beverages and tobacco

47.21 Retail sale of fruits and vegetables

47.22 Retail sale of meat and meat products

47.23 Retail sale of fish

47.24 Retail sale of bread, cake, and confectionery

47.25 Retail trade services of beverages

47.26 Retail trade services of tobacco products

47.27 Other food retail trade

47.3 Retail trade services of automotive fuel

47.30 Retail trade services of automotive fuel

47.4 Retail trade services of information and telecommunications equipment

47.40 Retail trade services of information and telecommunications equipment

47.5 Retail sale of other household equipment

47.51 Retail trade services of textiles

47.52 Retail trade services of ironware, building materials, paints and glass

47.53 Retail trade services of carpets, wall and floor coverings

47.54 Retail trade services of electrical household appliances

⁴ Point 1 of Section 1 of the Retail Act.

47.55 Retail trade services of furniture, lighting equipment, vessels, cutlery, and other household articles

47.6 Retail sale of cultural and recreation goods

47.61 Retail trade services of books

47.62 Retail trade services of newspapers and other paper goods (stationery)

47.63 Retail trade services of sports goods

47.64 Retail sales of games and toys

47.69 N.E.C. Retail sale of cultural and recreation goods

47.7 Retail sale of other goods, except motor vehicles and motorcycles

47.71 Retail trade services of clothing

47.72 Retail trade services of footwear and leather goods

47.73 Retail trade services of medicines (dispensing chemist)

47.74 Retail sale of medical and orthopaedic goods

47.75 Retail trade services of cosmetic and toilet articles

47.76 Retail trade services of ornamental plants, seeds, fertilizers and pet food

47.77 Retail trade services of watches, clocks and jewellery

47.78 Retail trade services of other new goods n.e.c.

47.79 Retail trade services in stores of second-hand goods

47.8 Retail sale of motor vehicles, motorcycles and related parts and accessories

47.81 Retail sale of motor vehicles

47.82 Retail sale of related parts and accessories of motor vehicles

47.83 Retail sale of motorcycles, motorcycle parts and accessories

47.9 Intermediation service activities for retail trade

47.91 Intermediation service activities for non-specialised retail sale

47.92 Intermediation service activities for specialised retail sale

4. Which activities are not retail trade activities?

A sale is not a retail sale if

- the manufacturer sells to a wholesaler or reseller and
- the wholesaler sells to a reseller or retailer

provided that it is not made through a distribution channel (network) accessible to the public.

If **the distribution channel is also available to individual customers**, the total sales proceeds are taxable, regardless of the actual customers. In this case, it is therefore irrelevant whether the purchaser is an economic entity, a business partnership or an individual.

5. If none of my activities are listed, am I not subject to the tax? If my main activity is not listed, am I not subject to the tax?

TEÁOR codes help to identify taxable activities. In determining tax liability, however, **it is the activity actually carried out that is relevant.**

Thus, irrespective of whether the activity of the person or organisation is registered in the court (business) register or whether it is the main activity, the person or entity may be subject to retail sales tax.

If taxpayers actually carry out an activity the content of which corresponds to one of the above activities, they are taxable persons.

6. How to assess the tax base (taxable amount)?

6.a Tax base in the case of retail activities

The tax payable shall be based on the taxable person's net turnover (net proceeds) **from the retail trade activity** for the tax year.⁵

Net proceeds⁶:

- Taxable persons subject to Act C of 2000 on Accounting (hereinafter: Act on Accounting):

the net sales proceeds as defined by law.

- Taxpayers preparing their individual reports in accordance with IFRS:

net sales proceeds pursuant to Section 40/C of Act C of 1990 on Local Taxes.

⁵ Section 4 of the Retail Act.

⁶ Point 2 of Section 1 of the Retail Act.

➤ For small taxpayers under Act XIII of 2022 on the Itemised Tax of Small Taxpayers:

sales proceeds of small taxpayers.

➤ Taxpayers subject to Act CXVII of 1995 on Personal Income Tax (hereinafter: PIT):

proceeds excluding value added tax as defined by the law.

➤ For non-resident persons or organisations carrying out their retail trade activities not through a branch office:

the consideration, excluding VAT, from the sale of goods supplied domestically and internationally.

The tax base shall include (as an item increasing the tax base)

- the proceeds from the services provided by the taxable person – (e.g. marketing fee) and goods purchased for the purpose of a retail sale (the manufacturer or distributor of the goods), and
- the amount of income from the discount granted to the taxable person by the supplier of such goods for the purpose of a retail sale, and
- the delivery charge indicated in the sales receipt issued by the retailer, which is payable by the purchaser.

6.b. Tax base for platform operators

The tax base of the platform operator shall be **the total amount of net revenue generated from the sales of goods conducted through the platform by taxable persons within the relevant tax year.**

If the platform operator also engages in retail activities, its tax base shall consist of two components. These include the net revenue from its own retail activities (and the corresponding increasing items), as well as the net revenue derived from the sales of goods made through the platform by taxable persons during the tax year, excluding the net revenue from the sale of goods conducted through the platform as part of its own retail activities.

If the taxable amount is denominated in a currency other than forint, it shall be translated by the official exchange rate of Magyar Nemzeti Bank (National Bank of Hungary) in effect on the last day of the tax year. In respect of foreign currencies whose exchange rate is not listed by the

Magyar Nemzeti Bank, the conversion shall be carried out using the euro exchange rate published by the Magyar Nemzeti Bank for the last day of the tax year.⁷

7. What is the retail tax rate?

The retail tax is calculated on the taxable amount of **the net sales proceeds from the retail trade activity** and is progressive in bands.⁸

The tax shall be in 2026⁹

for the part of the tax base not exceeding HUF 1 billion	0%
for the part of the tax base exceeding HUF 1 billion but not exceeding HUF 50 billion	0,15%
for the part of the tax base exceeding HUF 50 billion but not exceeding HUF 150 billion	1%
for the part of the tax base exceeding HUF 150 billion	4,5%

Example

The taxpayer's net sales proceeds from retail trade activities for the entire tax year (1 January 2026 - 31 December 2026) amount to HUF 220 billion.

Assessment of the total tax for the tax year at the progressive banded rate:

Up to HUF 1 billion 0%	HUF 0
Between HUF 1 billion and HUF 50 billion (HUF 49 billion x 0.15%)	+ HUF 73.5 million
Between HUF 50-150 billion (HUF 100 billion x 1%)	+ HUF 1 billion
Over HUF 150 billion (HUF 70 billion x 4.5%)	+ HUF 3.15 billion
	Total HUF 4.2235 billion

Proportional tax assessment (pro rata temporis)

If the tax year is less than 12 months, the amount of tax payable shall be commensurate for the number of calendar days of the tax year calculated on the tax base for the three hundred sixty-

⁷ Section 4 (3) of the Retail Act.

⁸ Section 4 (1) of the Retail Act.

⁹ Section 6 (1) of the Retail Act as amended by Section 26 of Act LXXXIV of 2025 on Measures to Reduce the Tax Burden on Businesses. Entry into force: 22 November 2025.

five-day period based on the number of calendar days of the tax year, the amount of tax so assessed will be proportional to the number of calendar days in the tax year.¹⁰

Example: The taxpayer will start its taxable retail trade activity on 1 October 2026, from which it will earn a tax base of HUF 276 million by the end of the tax year, i.e. by 31 December 2026. Let's assess the taxpayer's retail tax liability in 2026. (There are 92 days between 1 October and 31 December 2026.)

1) *Annualised tax base: (HUF 276 million/92) x 365 = HUF 1.095 billion.*

2) *Tax rate per annualised tax base: (HUF 1.095 billion - HUF 1 billion) x 0.15% = HUF 142.5 thousand.*

3) *Tax payable apportioned back to the number of operating days: (HUF 142.5 thousand/365) x 92 ~ HUF 35.9178 thousand.*

Items that reduce the tax calculated¹¹

1. For Taxable Persons Engaged in Retail Activities on a Regular Basis

The calculated tax liability of individuals or entities, whether resident or non-resident, engaged in retail activities on a regular basis, shall be reduced by:

- a) the tax on the amount of the net sales revenue derived from motor vehicle fuel retail activities¹²,
- b) the tax amount related to revenue derived from the sale of goods transferred abroad, and the tax amount corresponding to the net revenue from the sale of goods transferred domestically through the platform.¹³

2. For Platform Operators

The calculated tax liability of platform operators, whether resident or non-resident, shall be reduced by the tax amount corresponding to the net revenue derived from the sale of goods transferred abroad by other parties in the context of retail activities conducted through the platform.¹⁴

In cases where the platform operator also engages in retail activities itself, the tax liability shall be reduced by:

- the tax amount corresponding to the net revenue derived from the operator's own retail activities, and

¹⁰ Section 6 (2) of the Retail Act.

¹¹ Section 6 (3) of the Retail Act.

¹² Calculated at the rate specified in Section 6 (1) of the Retail Act.

¹³ Calculated at the rate specified in Section 6 (1) of the Retail Act.

¹⁴ Calculated at the rate specified in Section 6 (1) of the Retail Act.

- the tax amount corresponding to the net revenue derived from the sale of goods transferred abroad by other parties through the operator's platform.¹⁵

8. What is the retail tax rate for the retail sale of automotive fuel?

By way of derogation from point 7, for retail trade activities classified in TEAOR 47.3 (i.e. retail sale of automotive fuel) – not including the sale of services at filling stations –, the following tax rates are applied for the tax year beginning in 2026 for the assessment of the tax:¹⁶

for the part of the tax base not exceeding HUF 500 million	0%
for the part of the tax base exceeding HUF 500 million	3%

Example: The taxpayer's net sales proceeds from automotive fuel retail trade for the entire tax year (1 January 2026 - 31 December 2026) are HUF 20 billion.

Assessment of the total tax for the tax year at the progressive banded rate:

<i>Up to HUF 0.5 billion</i>	<i>0%</i>	<i>HUF 0</i>
<i>Over HUF 0.5 billion (HUF 19.5 billion x 3%)</i>		<i>+ HUF 585 million</i>

If automotive fuel is sold together with other products, tax liability must be assessed independently and separately for each product, applying the special tax rate to the retail sale of automotive fuel and the general tax rates to the retail sale of other products.¹⁷

9. How should the tax base be calculated for affiliated companies?

A special aggregation rule of the tax base applies to affiliated companies¹⁸.

The aggregation rule **only applies to affiliated companies** where

- **affiliation was the result** of division, separation executed **after 14 April 2020**, or
- an entity pursuing retail trade activities transferred or granted use of **its assets** for pursuing retail trade activities to another affiliated economic operator **after 14 April 2020**.¹⁹

If the taxable person is able to evidence that it executed these transactions **solely for economic reasons**, and not to evade retail taxation, they **may be exempt from the obligation to aggregate the tax base**.²⁰

¹⁵ Calculated at the rate specified in Section 6 (1) of the Retail Act.

¹⁶ Section 6 (1a) of the Retail Act.

¹⁷ Section 6 (1b) of the Retail Act.

¹⁸ An affiliated company within the meaning of the Act on Corporate Tax and Dividend Tax.

¹⁹ Section 5 (4) of the the Retail Act.

²⁰ Section 5 (5) of the the Retail Act.

The tax of taxable persons subject to the aggregation rule shall be assessed as follows:

- the net sales proceeds from retail trade activities pursued by **taxable persons acting as affiliated companies** shall be added together, and
- the sum calculated based on that result by the appropriate tax rate **shall be divided** between the taxable persons affected **in proportion** to their respective net sales proceeds from the retail trade activities, compared with the total net sales proceeds from the retail trade activities earned by all the affiliated taxable persons.²¹

The amount of tax advance shall also be assessed based on the aggregation rule.²² It is also important to note that if the total tax base to be aggregated exceeds HUF 500 million, taxpayers with net sales proceeds from retail activities below HUF 500 million will also be liable to tax.

Example:

Companies x1 and x2 are separated from company X on 1 July 2026. The companies are affiliated companies. Company X has total net sales proceeds of HUF 60 billion for the full tax year (1 January 2026 - 31 December 2026) from retail trade activities, while x1 has total annualised sales proceeds of HUF 48 billion and x2 has total annualised sales proceeds of HUF 12 billion.

1. *The net sales proceeds from the retail trade activities of the companies should be aggregated. The combined net sales proceeds of the companies from retail trade activities is HUF 60+48+12=120 billion, which is the total annual sales proceeds.*

Calculated at the progressive banded rate, the total tax for the entire tax year:

<i>Up to HUF 1 billion 0%</i>	<i>HUF 0</i>
<i>Between HUF 1-50 billion (HUF 49 billion x 0.15%)</i>	<i>+ HUF 73.5 million</i>
<i>Between HUF 50-150 billion (HUF 70 billion x 1%)</i>	<i>+ HUF 700 million</i>
	<i>Total HUF 773.5 million</i>

2. *The tax assessed must be apportioned between the companies in proportion to their sales proceeds.*

X: $60/120 \times \text{HUF } 773.5 \text{ million} = \text{HUF } 386.75 \text{ million}$,

x1: $48/120 \times \text{HUF } 773.5 \text{ million} = \text{HUF } 309.4 \text{ million}$,

x2: $12/120 \times \text{HUF } 773.5 \text{ million} = \text{HUF } 77.35 \text{ million}$.

3. *Due to the separation, we "apportion back" the tax due for x1 and x2.*

x1: $(309.4/365) \times 183 = \sim \text{HUF } 155.12 \text{ million}$,

x2: $(77.35/365) \times 183 = \sim \text{HUF } 38.78 \text{ million}$.

²¹ Section 5 (1) of the Retail Act.

²² Section 5 (2) of the Retail Act.

Taxable persons acting as affiliated companies are obliged to cooperate in the calculations. Each of them must document the calculations, including their preparation and storage. Documentation of the calculations must be presented to the NTCA at its request.²³

10. How to pay the retail tax?

The retail tax must be **self-assessed**.

The taxpayer **must assess and declare an advance tax** for the tax year **and pay it in two equal instalments**.²⁴

The retail tax liability for the tax year must be declared **by the last day of the fifth month following the last day of the tax year**.²⁵ Form 26KISKER is designed for filing the retail tax return.

11. How to declare the tax advance?

If the taxpayer **carried out** retail trade activities **in the previous tax year**, they must assess and declare their tax advance **by the last day of the fifth month of the tax year simultaneously with filing the tax return for the previous tax year**.

If the taxpayer **starts** the retail trade activity **without a legal predecessor**, or is established by a transformation, merger or division, they must also file the tax advance return **within 15 days of the start of the retail trade activity**, when the retail tax liability arises and is **notified**.²⁶

The foreign or domestic platform operator is required to **report the establishment of taxable status within 15 days**. Furthermore, within 15 days following the commencement of sales through the platform, the operator shall declare the tax prepayment on the 26KISKER tax return.

No tax advance shall be declared by pre-companies.²⁷

12. How to assess the amount of the tax advance?

If the taxpayer carried out a retail trade activity in the previous tax year²⁸ and the tax year preceding the current tax year is

²³ Section 5 (3) of the Retail Act.

²⁴ Section 7 (4) of the Retail Act.

²⁵ Section 7 (1) of the Retail Act.

²⁶ Section 7 (2) of the Retail Act.

²⁷ Second sentence of Section 7 (2) of the Retail Act.

²⁸ Section 7 (3) of the Retail Act.

- **12 months**, the advance tax payment is calculated on the basis of the **net sales proceeds** from the retail trade activity **in the tax year preceding the current tax year**, based on the amount calculated in accordance with points 7 or 8
- **less than 12 months**, the tax advance is the amount calculated in accordance with points 7 or 8, based on the amount of the **net sales proceeds** from retail trade activities **in the tax year preceding the tax current tax year**, calculated over **12 months**.

For undertakings starting a retail trade activity without a legal predecessor, the tax advance is **the amount of tax expected** for the tax year.

In the case of taxable persons established by way of transformation, merger or division, the tax advance shall be paid – based on the **net sales proceeds - in a percentage** of the amount calculated by the appropriate tax rate on the tax base from the predecessor's (predecessors') retail trade activity during the tax year up to the day of transformation, merger or division as commensurate for **the share the taxable person established** by way of transformation, merger or division (including the company remaining after separation) **has acquired from the predecessor's capital**.

13. How to pay the advance tax?

If the taxpayer has already carried out retail trade activity²⁹, the tax advance must be paid in two equal instalments by

- **the 20th day of the seventh month**, and
- **the 20th day of the tenth month** of the tax year.

If the taxpayer starts the retail trade activity without a legal predecessor or is established by a transformation, merger or division, the tax advance must be paid in two equal instalments

- **simultaneously with the registration**, and
- **by the last day of the tax year**.

14. When does the tax return for the tax year have to be filed and the tax payment liability fulfilled?

The taxpayer assesses and **declares** its tax liability **by the last day of the fifth month following the last day of the tax year** on form named 26KISKER. Any difference between the tax for the tax year and any tax advances already paid must also be paid by this date.

²⁹ Section 7 (4) of the Retail Act.

If the **amount of the tax advance paid** for the tax year is more than the amount of tax declared for the tax year, the difference **can be claimed for a refund from the date of filing the tax return** for the tax year.³⁰

If the platform operator fails to pay the tax, and the tax debt cannot be recovered from them, the NTCA shall impose the obligation to pay the tax on the retailer conducting sales through the platform, in proportion to their tax base. The amount of tax payable by the retailer shall be at least the tax corresponding to the net revenue derived from the sale of goods transferred domestically through the platform.³¹

15. Request for the refund of retail tax advance payments

The tax brackets were amended on 22 November 2025. The amendment to the brackets already applies to the 2025 tax year. If the taxpayer's tax advance payments due and actually paid for the 2025 tax year exceed the tax liability due for the 2025 tax year, calculated in line with the new tax brackets and tax rates of 2025, then it is possible to claim a refund of the difference until the end³² of the tax year beginning in 2025.³³

The NTCA has standardized the so called VISSZKA form for refund claims. The form can be completed and submitted using the General Form Filling Program (ÁNYK) and only electronically. The amount of the difference is automatically assessed by the NTCA and refunded to the designated payment account number.

16. Legislation in relation to the retail tax

Act XLV of 2020 on Retail Tax (hereafter: Retail Act)

Act C of 2000 on Accounting (hereafter: Act on Accounting)

Act C of 1990 on Local Taxes (hereafter: Act on Local Taxes)

Act XIII of 2022 on the Small Taxpayers' Itemised Lump-Sum Tax (hereinafter: KATA Act)

Act CXVII of 1995 on Personal Income Tax (hereafter: PIT Act)

National Tax and Customs Administration

³⁰ Section 7 (4) of the Retail Act.

³¹ Section 7 (8) of the Retail Act.

³² For calendar year taxpayers, the deadline was 31 December 2025, so in 2026 only taxpayers with a fiscal year different from the calendar year will be able to claim a refund in relation to their tax year beginning in 2025.

³³ Section 11/A (2) of the Retail Act.