

Information for EU SME taxpayers

Change in the Hungarian turnover threshold for exempt enterprises

With the effect of 1 January 2025, Hungary modified the threshold for VAT personal exemption. The threshold is now 18 million HUF (Hungarian Forint) instead of the former 12 million HUF¹. The new Hungarian threshold for the year 2025 is therefore 43 594 €.²

This change means that any taxpayer from other EU Member States, whose turnover from supplies of goods and services in Hungary

- did not exceed in the calendar year 2024, and
- does not (expected to) exceed in the calendar year 2025

the threshold of 18 million HUF is eligible for exemption via the SME-system (Special Scheme for Small Enterprises) in Hungary as a Member State of Exemption.

To qualify for eligibility, further conditions of the exemption should also be met, including the non-exceedance of the 100 000 € union turnover threshold.

National Tax and Customs Administration

¹ Government Decree 5/2025. (I. 25.) Article 2.

² based on Paragraph (1) of Article 284c. of Council Directive 2020/285/EC