

Double Taxation Treaties of Hungary
(As of 01/01/2021)

Currently applicable taxation treaties of Hungary

COUNTRY	SIGNED	PROMULGATED	APPLICABLE
Albania	1992. XI. 14.	Act XCI of 1996	1996. I. 1.
Armenia	2009. XI. 09.	Act X of 2010	2011. I. 1.
Australia	1990. XI. 29.	Act XXXVI of 1993	1993. I. 1.
Austria	1975. II. 25.	Decree Law 2 of 1976	1976. I. 1.
Austria (bequest, inheritance)	1975. II. 25.	Decree Law 1 of 1976	1977. I. 1.
Azerbaijan	2008. II. 18.	Act LXXXIX of 2008	2009. I. 1.
Bahrain	2014. II. 24.	Act XLIX of 2014	2016. I. 1.
Belarus	2002. II. 19.	Act CXII of 2004	2005. I. 1.
Belgium	1982. VII.19.	Cabinet Council Decree 20 (18 April) of 1984.	1985. I. 1.
Bosnia and Herzegovina	1985. X. 17.	Decree Law 6 of 1988	from the date of the state recognition
Brazil	1986. VII. 20.	Act XXVII of 1992	1991. I. 1.
Bulgaria	1994. VI. 8.	Act XCII of 1996	1996. I. 1.
Canada	1992. IV. 15.	Act XVI of 1995	1995. I. 1.
Canada (amending minutes)	1994. V. 3.	Act XII of 1999	1997. I. 1.
China	1992. VI. 17.	Act XV of 1999	1995. I. 1.
Croatia	1996. VIII. 30.	Act XVIII of 2000	1999. I. 1.
Cyprus	1981. XI. 30.	Cabinet Council Decree 82 (29 December) of 1982.	1983. I. 1.
Czech Republic	1993. I. 14.	Act XCIII of 1996	1995. I. 1.
Denmark	2011. IV. 27.	Act LXXXIII of 2011	2013. I. 1.
Egypt	1991. XI. 5.	Act XVII of 1995	1995. I. 1.

Estonia	2002. IX. 11.	Act CXXVIII of 2004	2005. I. 1.
Estonia (amending note verbal)	2016. XI. 25.	Act CXII of 2017	2016. I. 1.
Finland	1978. X. 25.	Cabinet Council Decree 66 (16 December) of 1981	1982. I. 1.
France	1980. IV. 28.	Cabinet Council Decree 65 (16 December) of 1981	1982. I. 1.
Georgia	2012. II. 16.	Act XIV of 2012	2013. I.1.
Germany	2011. II. 28.	Act LXXXIV of 2011	2012. I. 1.
Greece	1983. V. 25.	Cabinet Council Decree 33 (1 July) of 1985	1986. I. 1.
Hong Kong	2010. V. 12.	Act CXXIX of 2010	2012. I. 1.
Iceland	2005. XI. 23.	Act CXLV of 2005	2007. I. 1.
India	2003. XI. 3.	Act CXLIV of 2005	2006. I. 1.
Indonesia	1989. X. 19.	Act X of 1999	1994. I. 1.
Iran	2015. XI. 30.	Act IV of 2016	2017. I. 1.
Ireland	1995. IV. 25.	Act XI of 1999	1997. I. 1.
Israel	1991. V. 14.	Act LXIII of 1993	1993. I. 1.
Italy	1977. V. 16.	Cabinet Council Decree 53 (22 December) of 1980	1981. I. 1.
Japan	1980. II. 13.	Decree Law 18 of 1980	1981. I. 1.
Kazakhstan	1994. XII. 7.	Act XIV of 1999	1997. I. 1.
Kosovo	2013. X. 3.	Act CLXXXVII of 2013.	2015. I. 1.
Kuwait	1994. I. 17.	Act XVI of 1999	1995. I. 1.
Kuwait (amending minutes)	2001. XII. 9.	Act LXX of 2003	2003. I. 1.
Latvia	2004. V. 14.	Act CXXX of 2004	2005. I. 1.
Latvia (amending note verbal)	2020. IV.8.	Act CII of 2020	2018. I.1.
Liechtenstein	2015. VI. 29.	Act CL of 2015	2016. I. 1.
Lithuania	2004. V. 12.	Act CXXIX of 2004	2005. I. 1.

Luxemburg	2015. III.10.	Act XCI of 2015	2018. I. 1.
Macedonia	2001. IV. 13.	Act XXXV of 2002	2003. I. 1.
Malaysia	1989. V. 22.	Act LX of 1993	1993. I. 1.
Malta	1991. VIII. 6.	Act LXVII of 1993	1993. I. 1.
Mexico	2011. VI. 24.	Act CXLV of 2011	2012. I. 1.
Moldova	1995. IV. 19.	Act XVIII of 1999	1997. I. 1.
Mongolia	1994. IX. 13.	Act LXXXII of 2000	1999. I. 1.
Montenegro	2001. VI. 20.	Act XXV of 2003	2003. I. 1.
Morocco	1991. XII. 12.	Act VIII of 2002	2000. I. 1.
Netherlands	1986. VI. 5.	Cabinet Council Decree 10 (10 March) of 1988	1988. I. 1.
Norway	1980. X. 21.	Cabinet Council Decree 67 (16 December) of 1981	1982. I. 1.
Oman	2016. XI. 2.	Act CLXXVII of 2016	2018. I.1.
Pakistan	1992. II. 24.	Act II of 1996	1995. I. 1.
Philippines	1997. VI. 13.	Act XVII of 2000	1998. I. 1.
Poland	1992. IX. 23.	Act XCV of 1996	1996. I. 1.
Poland (amending minutes)	2000. VI. 27.	Act XXVII of 2002	2002. IX. 1.
Poland (inheritance)	1928. V. 12.	Act XXVII of 1931	1931. VII. 22.
Portugal	1995. V. 16.	Act XIX of 2000	2000. I. 1.
Qatar	2012. I. 18.	Act XV of 2012	2013. I.1.
Romania	1993. IX. 16.	Act XCIX of 1996	1996. I. 1.
Romania (inheritance)	1948. VIII. 28.	Decree Law 16 of 1949	1950. I. 1.
Russian Federation	1994. IV. 1.	Act XXI of 1999	1998. I. 1.
San Marino	2009. IX. 15.	Act CXXXII of 2010	2011. I. 1.
Saudi Arabia	2014. III. 23.	Act LII of 2014	2016. I. 1.
Serbia	2001. VI. 20.	Act XXV of 2003	2003. I. 1.
Singapore	1997. IV. 17.	Act XXI of 2000	1999. I. 1.

Slovak Republic	1994. VIII. 5.	Act C of 1996	1996. I. 1.
Slovenia	2004. VIII. 26.	Act CXLVI of 2005	2006. I. 1.
South Africa	1994. III. 4.	Act VII of 1999	1997. I. 1.
South Korea	1989. III. 29.	Act XXVIII of 1992	1991. I. 1.
Spain	1984. VII. 9.	Cabinet Council Decree 12 (10 March) of 1988	1988. I. 1.
Sweden	1981. X. 12.	Cabinet Council Decree 55 (22 October) of 1982	1983. I. 1.
Sweden (inheritance)	1936. XI. 20.	Act XXVI of 1937	applicable
Switzerland	2013. IX. 5.	Act CLXIII of 2013	2015. I. 1.
Taipei	2010. IV. 19.	Act CXXXIII of 2010	2011. I. 1.
Thailand	1989. V. 18.	Governmental Decree 13 (25 July) of 1990	1990. I. 1.
Tunisia	1992. X. 22.	Act XXVIII of 1999	1998. I. 1.
Turkey	1993. III. 10.	Act CI of 1996	1996. I. 1.
Turkmenistan	2016. VI. 01.	Act XCVI of 2016	2017. I. 1.
Ukraine	1995. V. 19.	Act XXX of 1999	1997. I. 1.
United Arab Emirates	2013. IV. 30.	Act CLXI of 2013	2015. I. 1.
United Kingdom	2011. IX. 7.	Act CXLIV of 2011	2012. I. 1.
United States of America	1979. II. 12.	Cabinet Council Decree 49 (6 December) of 1979	1980. I. 1.
Uruguay	1988. X. 25.	Act XXXI 1999	1996. I. 1.
Uzbekistan	2008. IV. 17.	Act XC of 2008	2010. I. 1.
Uzbekistan (amending minutes)	2014. XI. 25.	Act XXVIII of 2015	2016. I. 1.
Viet Nam	1994. VIII. 26.	Act CII of 1996	1996. I. 1.

Currently not applicable taxation treaties of Hungary

COUNTRY	SIGNED	PROMULGATED	APPLICABLE
Iraq	2016. XI. 22.	Act IX of 2017	2022. I. 1.
Pakistan (amending note verbal)	2020. VII. 14	Act CIII of 2020	2022. I. 1.
Kyrgyzstan	2020.IX.29	Act CXVI of 2020	ratification has not yet been completed by the partner country
USA	2010. II.4.	Act XXII of 2010	ratification has not yet been completed by the partner country