

## Double Taxation Treaties of Hungary (As of 01/01/2025)

Currently applicable taxation treaties of Hungary

<b>COUNTRY</b>	<b>SIGNED</b>	<b>PROMULGATED</b>	<b>APPLICABLE</b>
<b>Albania</b>	1992. XI. 14.	Act XCI of 1996	1996. I. 1.
<b>Andorra</b>	2021.X.8.	Act XXXIII of 2022	2023.I.1.
<b>Armenia</b>	2009. XI. 09.	Act X of 2010	2011. I. 1.
<b>Australia</b>	1990. XI. 29.	Act XXXVI of 1993	1993. I. 1.
<b>Austria</b>	1975. II. 25.	Decree Law 2 of 1976	1976. I. 1.
<b>Austria (bequest, inheritance)</b>	1975. II. 25.	Decree Law 1 of 1976	1977. I. 1.
<b>Azerbaijan</b>	2008. II. 18.	Act LXXXIX of 2008	2009. I. 1.
<b>Bahrain</b>	2014. II. 24.	Act XLIX of 2014	2016. I. 1.
<b>Belarus<sup>1</sup></b>	2002. II. 19.	Act CXII of 2004	2005. I. 1.
<b>Belgium</b>	1982. VII.19.	Cabinet Council Decree 20 (18 April) of 1984.	1985. I. 1.
<b>Bosnia and Herzegovina</b>	1985. X. 17.	Decree Law 6 of 1988	from the date of the state recognition
<b>Brazil</b>	1986. VII. 20.	Act XXVII of 1992	1991. I. 1.
<b>Bulgaria</b>	1994. VI. 8.	Act XCII of 1996	1996. I. 1.
<b>Canada</b>	1992. IV. 15.	Act XVI of 1995	1995. I. 1.
<b>Canada (amending minutes)</b>	1994. V. 3.	Act XII of 1999	1997. I. 1.
<b>China</b>	1992. VI. 17.	Act XV of 1999	1995. I. 1.
<b>Croatia</b>	1996. VIII. 30.	Act XVIII of 2000	1999. I. 1.
<b>Cyprus</b>	1981. XI. 30.	Cabinet Council Decree 82 (29 December) of 1982.	1983. I. 1.

<sup>1</sup> Belarus has unilaterally suspended the application of Articles 10, 11 and 13 of the bilateral tax convention from 1<sup>st</sup> June, 2024 to 31<sup>st</sup> December, 2026. Considering this, Belarus applies its domestic law regarding the tax treatment of income and capital associated with Belarus-Hungarian relations. On the other hand, Hungary applies the tax convention until any other measure is taken.

<b>Czech Republic</b>	1993. I. 14.	Act XCIII of 1996	1995. I. 1.
<b>Denmark</b>	2011. IV. 27.	Act LXXXIII of 2011	2013. I. 1.
<b>Egypt</b>	1991. XI. 5.	Act XVII of 1995	1995. I. 1.
<b>Estonia</b>	2002. IX. 11.	Act CXXVIII of 2004	2005. I. 1.
<b>Estonia (amending note verbal)</b>	2016. XI. 25.	Act CXII of 2017	2016. I. 1.
<b>Finland</b>	1978. X. 25.	Cabinet Council Decree 66 (16 December) of 1981	1982. I. 1.
<b>France</b>	1980. IV. 28.	Cabinet Council Decree 65 (16 December) of 1981	1982. I. 1.
<b>Georgia</b>	2012. II. 16.	Act XIV of 2012	2013. I.1.
<b>Germany</b>	2011. II. 28.	Act LXXXIV of 2011	2012. I. 1.
<b>Greece</b>	1983. V. 25.	Cabinet Council Decree 33 (1 July) of 1985	1986. I. 1.
<b>Hong Kong</b>	2010. V. 12.	Act CXXIX of 2010	2012. I. 1.
<b>Iceland</b>	2005. XI. 23.	Act CXLV of 2005	2007. I. 1.
<b>India</b>	2003. XI. 3.	Act CXLIV of 2005	2006. I. 1.
<b>Indonesia</b>	1989. X. 19.	Act X of 1999	1994. I. 1.
<b>Iran</b>	2015. XI. 30.	Act IV of 2016	2017. I. 1.
<b>Iraq</b>	2016. XI. 22.	Act IX of 2017	2022. I. 1.
<b>Ireland</b>	1995. IV. 25.	Act XI of 1999	1997. I. 1.
<b>Israel</b>	1991. V. 14.	Act LXIII of 1993	1993. I. 1.
<b>Italy</b>	1977. V. 16.	Cabinet Council Decree 53 (22 December) of 1980	1981. I. 1.
<b>Japan</b>	1980. II. 13.	Decree Law 18 of 1980	1981. I. 1.
<b>Kazakhstan</b>	1994. XII. 7.	Act XIV of 1999	1997. I. 1.
<b>Kyrgyzstan</b>	2020.IX.29	Act CXVI of 2020	2022. I. 1
<b>Kosovo</b>	2013. X. 3.	Act CLXXXVII of 2013.	2015. I. 1.

<b>Kuwait</b>	1994. I. 17.	Act XVI of 1999	1995. I. 1.
<b>Kuwait (amending minutes)</b>	2001. XII. 9.	Act LXX of 2003	2003. I. 1.
<b>Latvia</b>	2004. V. 14.	Act CXXX of 2004	2005. I. 1.
<b>Latvia (amending note verbal)</b>	2020. IV.8.	Act CII of 2020	2018. I.1.
<b>Liechtenstein</b>	2015. VI. 29.	Act CL of 2015	2016. I. 1.
<b>Lithuania</b>	2004. V. 12.	Act CXXIX of 2004	2005. I. 1.
<b>Luxemburg</b>	2015. III.10.	Act XCI of 2015	2018. I. 1.
<b>Macedonia</b>	2001. IV. 13.	Act XXXV of 2002	2003. I. 1.
<b>Malaysia</b>	1989. V. 22.	Act LX of 1993	1993. I. 1.
<b>Malta</b>	1991. VIII. 6.	Act LXVII of 1993	1993. I. 1.
<b>Mexico</b>	2011. VI. 24.	Act CXLV of 2011	2012. I. 1.
<b>Moldova</b>	1995. IV. 19.	Act XVIII of 1999	1997. I. 1.
<b>Mongolia</b>	1994. IX. 13.	Act LXXXII of 2000	1999. I. 1.
<b>Montenegro</b>	2001. VI. 20.	Act XXV of 2003	2003. I. 1.
<b>Morocco</b>	1991. XII. 12.	Act VIII of 2002	2000. I. 1.
<b>Netherlands</b>	1986. VI. 5.	Cabinet Council Decree 10 (10 March) of 1988	1988. I. 1.
<b>Norway</b>	1980. X. 21.	Cabinet Council Decree 67 (16 December) of 1981	1982. I. 1.
<b>Oman</b>	2016. XI. 2.	Act CLXXVII of 2016	2018. I.1.
<b>Pakistan</b>	1992. II. 24.	Act II of 1996	1995. I. 1.
<b>Pakistan (amending note verbal)</b>	2020. VII. 14	Act CIII of 2020	2022. I. 1.
<b>Philippines</b>	1997. VI. 13.	Act XVII of 2000	1998. I. 1.
<b>Poland</b>	1992. IX. 23.	Act XCV of 1996	1996. I. 1.
<b>Poland (amending minutes)</b>	2000. VI. 27.	Act XXVII of 2002	2002. IX. 1.
<b>Poland (inheritance)</b>	1928. V. 12.	Act XXVII of 1931	1931. VII. 22.
<b>Portugal</b>	1995. V. 16.	Act XIX of 2000	2000. I. 1.
<b>Qatar</b>	2012. I. 18.	Act XV of 2012	2013. I.1.

<b>Romania</b>	1993. IX. 16.	Act XCIX of 1996	1996. I. 1.
<b>Romania (inheritance)</b>	1948. VIII. 28.	Decree Law 16 of 1949	1950. I. 1.
<b>Russian Federation<sup>2</sup></b>	1994. IV. 1.	Act XXI of 1999	1998. I. 1.
<b>San Marino</b>	2009. IX. 15.	Act CXXXII of 2010	2011. I. 1.
<b>Saudi Arabia</b>	2014. III. 23.	Act LII of 2014	2016. I. 1.
<b>Serbia</b>	2001. VI. 20.	Act XXV of 2003	2003. I. 1.
<b>Serbia (amending minutes)</b>	2024. X. 08	Act XLV of 2024	2025. I. 1.
<b>Singapore</b>	1997. IV. 17.	Act XXI of 2000	1999. I. 1.
<b>Slovak Republic</b>	1994. VIII. 5.	Act C of 1996	1996. I. 1.
<b>Slovenia</b>	2004. VIII. 26.	Act CXLVI of 2005	2006. I. 1.
<b>South Africa</b>	1994. III. 4.	Act VII of 1999	1997. I. 1.
<b>South Korea</b>	1989. III. 29.	Act XXVIII of 1992	1991. I. 1.
<b>Spain</b>	1984. VII. 9.	Cabinet Council Decree 12 (10 March) of 1988	1988. I. 1.
<b>Sweden</b>	1981. X. 12.	Cabinet Council Decree 55 (22 October) of 1982	1983. I. 1.
<b>Sweden (inheritance)</b>	1936. XI. 20.	Act XXVI of 1937	applicable
<b>Switzerland</b>	2013. IX. 5.	Act CLXIII of 2013	2015. I. 1.
<b>Taipei</b>	2010. IV. 19.	Act CXXXIII of 2010	2011. I. 1.
<b>Thailand</b>	1989. V. 18.	Governmental Decree 13 (25 July) of 1990	1990. I. 1.
<b>Tunisia</b>	1992. X. 22.	Act XXVIII of 1999	1998. I. 1.
<b>Türkiye</b>	1993. III. 10.	Act CI of 1996	1996. I. 1.
<b>Turkmenistan</b>	2016. VI. 01.	Act XCVI of 2016	2017. I. 1.
<b>Ukraine</b>	1995. V. 19.	Act XXX of 1999	1997. I. 1.
<b>United Arab Emirates</b>	2013. IV. 30.	Act CLXI of 2013	2015. I. 1.
<b>United Kingdom</b>	2011. IX. 7.	Act CXLIV of 2011	2012. I. 1.

<sup>2</sup> The Russian Federation has unilaterally suspended the application of Articles 5-22 and 24 of the bilateral tax convention on 8<sup>th</sup> of August in 2023. Considering this, the Russian Federation applies its domestic law regarding the tax treatment of income and capital associated with Russian-Hungarian relations. On the other hand, Hungary applies the tax convention until any other measure is taken.

<b>Uruguay</b>	1988. X. 25.	Act XXXI 1999	1996. I. 1.
<b>Uzbekistan</b>	2008. IV. 17.	Act XC of 2008	2010. I. 1.
<b>Uzbekistan (amending minutes)</b>	2014. XI. 25.	Act XXVIII of 2015	2016. I. 1.
<b>Viet Nam</b>	1994. VIII. 26.	Act CII of 1996	1996. I. 1.

Currently not applicable taxation treaties of Hungary

<b>COUNTRY</b>	<b>SIGNED</b>	<b>PROMULGATED</b>	<b>APPLICABLE</b>
<b>Switzerland (amending minutes)</b>	2024. VII. 12	Act XLVII of 2024	ratification has not been completed by the partner country
<b>USA</b>	2010. II.4.	Act XXII of 2010	ratification has not been completed by the partner country