

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

HUNGARY

Compilation of Declarations currently in force ^(*) concerning

Annex A - Taxes to which the Convention would apply (Article 2).	X
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Declarations contained in the instrument of ratification deposited with the Secretary General of the OECD on 7 November 2014 – Or. Engl. (*in force since 1 March 2015*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
 - . Personal income tax;
 - . Corporate income tax.
- . **Article 2, paragraph 1.b.i:**
 - . Land parcel tax;
 - . Building tax;
 - . Local business tax.
- . **Article 2, paragraph 1.b.ii:** Social contribution tax and contributions (pension contribution, health insurance contribution, labour market contribution).
- . **Article 2, paragraph 1.b.iii.A:** Duties (inheritance tax, duty on gifts, duty on onerous transfer of property).
- . **Article 2, paragraph 1.b.iii.C:** Value Added Tax.
- . **Article 2, paragraph 1.b.iii.D:** Excise Duties.
- . **Article 2, paragraph 1.b.iv:** Motor vehicle tax.

ANNEX B – Competent Authorities

The Minister responsible for tax policy or his authorised representative.

ANNEX C – Definition of the word "national" for the purpose of the Convention

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(*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
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