

Item	Deadline for tax filing	Deadline for payment	Tax base	Tax rate
Special tax for credit institutions and financial enterprises	10 October 2022 (for 2022) 10 June 2023 (for 2023)	10 October 2022 (first instalment for 2022) 10 December 2022 (second instalment for 2022) 10 June 2023 (first instalment for 2023) 10 October 2023 (second instalment for 2023) 10 December 2023 (third instalment for 2023)	net revenue for 2021 (general rule) net revenue for 2022 (general rule)	10% (for 2022) 8% (for 2023)
Mining fees	Monthly filing before the 20 th day of the month following the relevant month in specific cases (e.g. crude oil and natural gas), and quarterly filing before the 20 th day of the month following the relevant quarter in the case of other minerals and geothermal energy.	Monthly payment before the 20 th day of the month following the relevant month in specific cases (e.g. crude oil and natural gas), the first deadline being 20 September 2022 Quarterly payment before the 20 th day of the month following the relevant quarter in the case of other minerals and geothermal energy, the first deadline being 20 October 2022.	The value generated through the extraction of minerals in 2022 and 2023 based on an official permit	The following increased mining fees apply in 2022 and 2023: 48%: for crude oil and natural gas extracted from hydrocarbon fields where production started before 1 January 2008 (with certain exceptions) 42%: for natural gas extracted from hydrocarbon fields where production started before 1 January 1998 and sold at free market prices, provided that the rate of the mining fee calculated based on the Mining Act is below 42% 36%: for crude oil and natural gas extracted during trial production and from hydrocarbon fields where production started after 1 January 2008 (with certain exceptions) The Government Decree also contains additional special provisions on tax rates and minimum production volumes.
Excess profits tax for producers of petroleum products	For the period between 1 January 2022 and 1 July 2022: 20 September 2022 Thereafter: 20 th day of the month following the relevant month	For the period between 1 January 2022 and 1 July 2022: 20 September 2022 Thereafter: 20 th day of the month following the relevant month	Calculated by multiplying the difference between the Brent crude oil spot price and the monthly average purchase price of crude oil from the Russian Federation with the volume of crude oil acquired from the Russian Federation, measured in barrels.	25% for the tax years 2022 and 2023
Company car tax	20 th day of the month following the relevant quarter	20th day of the month following the relevant quarter, the first deadline being 20 October 2022	Vehicle power	Significantly higher company car tax rates apply during the period from 1 July 2022 to 31 December 2022, resulting in the following tax liabilities for modern passenger cars (Euro 5, Euro 6, hybrid or natural gas vehicles): Up to 90 kW (122 hp): HUF 16,000 Up to 120 kW (163 hp): HUF 20,000 Over 120 kW (163 hp): HUF 41,000 The liability does not apply to environmentally friendly motor vehicles, i.e. electric and zero-emission vehicles.
Retail surtax	The surtax for 2022 must be declared by 30 November 2022. Starting from 2023, tax filing will be regulated by the general provisions of the Retail Tax Act.	The surtax for 2022 must be paid before 30 November 2022. Starting from 2023, the payment of tax will be regulated by the general provisions of the Retail Tax Act.	Net revenue from retail trade	In 2022, 80% of the amount of the current retail tax will be payable as a surtax In 2023, a higher retail tax rate will apply based on a modified schedule
Income tax of energy suppliers	For manufacturers in the processing industry, the expected tax liability for 2022 must be declared by 20 September 2022, while the filing of the expected tax liability for 2023 is due by 20 January 2023. For licence holders subject to the KÁT and METÁR decrees and taxpayers receiving subsidies, the tax returns for the period from 1 January 2022 to 1 July 2022 must be filed by 20 September 2022, whereas the tax returns for the period thereafter will need to be filed on a monthly basis before the 20 th day of the month following the relevant month.	Manufacturers in the processing industry must pay the tax advance for 2022 in equal instalments on a monthly basis, starting from 20 September 2022 . The tax liability for 2023 must also be settled monthly, before the 20 th day of each month. For licence holders subject to the KÁT and METÁR decrees and taxpayers receiving subsidies, the tax for the period from 1 January 2022 to 1 July 2022 must be paid by 20 September 2022 , whereas the tax for the period thereafter will need to be paid on a monthly basis before the 20 th day of the month following the relevant month.	For entities newly subject to tax (manufacturers in the processing industry): pre-tax profit For specific electricity generators entitled to mandatory offtake subject to the KÁT and METÁR decrees, as well as electricity generators entitled to a green premium subsidy: the value specified by law, determined using a complex method	For manufacturers in the processing industry (for the tax years 2022 and 2023): 31% For licence holders subject to the KÁT and METÁR decrees and taxpayers receiving subsidies: 65% (for 2022 and 2023)
Financial transaction tax	New taxpayers are required to register for tax before 1 September or the 1 st day of the month following the month in which they became subject to tax. Deadline for tax filing: 20 th day of the month following the relevant month, the first deadline being 20 September 2022.	20 th day of the month following the relevant month, the first deadline being 20 September 2022.	The range of transactions subject to tax has been expanded. The tax base is the value of the financial asset involved in the transaction which is credited to the client's account.	0.3%, capped at HUF 10,000 per transaction (with certain exceptions)
Insurance surtax	The tax advance must be declared by 30 November 2022 and 31 May 2023, while the actual tax liability is to be declared before 31 January 2023 and 31 January 2024.	The tax advance is to be paid before 30 November 2022 and 31 May 2023 , while the difference between the actual tax and the tax advance is payable by 31 January 2023 and 31 January 2024.	The amount of revenue from insurance services and insurance premiums from the provision of insurance services in specific branches of insurance. The tax liability applies to the period from 1 July 2022 to 31 December 2023.	The tax rate increases progressively in the case of insurance services, amounting to 4% for the part below HUF 1 billion, 8% for the part between HUF 1 billion and HUF 18 billion, and 14% for the part in excess of HUF 18 billion for the period between 1 July 2022 and 31 December 2022, and 2% for the part below HUF 2 billion, 4% for the part between HUF 2 and HUF 36 billion, and 7% for the part in excess of HUF 36 billion for the period between 1 January 2023 and 31 December 2023; For insurance premiums, the tax rate amounts to 2% for the part below HUF 1 billion, 3% for the part between HUF 1 billion and HUF 18 billion, and 6% for the part in excess of HUF 18 billion in 2022, and 1% for the part below HUF 2 billion, 1.5% for the part between HUF 2 billion and HUF 36 billion, and 3% for the part in excess of HUF 36 billion in 2023.
Telecommunications surtax	The tax advance must be declared by 30 November 2022, while the actual tax liability is to be declared before the last day of the fifth month of the year following the relevant tax year	The tax advance is to be paid before 30 November 2022 , while the difference between the actual tax and the tax advance is payable by 31 May of the subsequent year.	Net revenue serving as the tax base for local business tax purposes	0% for the part below HUF 1 billion, 1% for the part between HUF 1 billion and HUF 50 billion, 3% for the part between HUF 50 billion and HUF 100 billion, 7% for the part in excess of HUF 100 billion.
Contribution of airlines	20 th day of the month following the relevant month, the first deadline being 20 August 2022	20 th day of the month following the relevant month, the first deadline being 20 August 2022	Number of passengers of the aircraft served	HUF 3,900 when travelling within the European Union or to other specified countries HUF 9,750 when travelling to other destinations not included in the above category
Special tax of distributors of pharmaceutical products	The first deadline is 20 July 2022, with subsequent deadlines being the 20 th day of the third calendar month following each relevant month	The first deadline is 20 July 2022 , with subsequent deadlines being the 20 th day of the third calendar month following each relevant month	In the case of distribution of subsidised pharmaceutical products and formulae, the part of the social security subsidy (based on prescription sales) that is proportional to the manufacturer's price or import purchase price.	The following tax liabilities apply in 2022 and 2023 as opposed to the general rules: For pharmaceutical products with a manufacturer's price not exceeding HUF 10 thousand: 20% For pharmaceutical products with a manufacturer's price exceeding HUF 10 thousand: 28%
Simplified employment	Daily reporting (22T1042E form, EFO app, reporting to the Hungarian Tax Authority over the phone)	12th day of the month following the relevant month, the first deadline being 12 August 2022.	N/A	On 1 July 2022, the tax rate increased to twice the previous rate, i.e. to 0.5%, 1% or 3% of the minimum wage, depending on the type of employment.
Excise tax	20 th day of the month following the relevant month	20th day of the month following the relevant month, the first deadline being 22 August 2022	Volume of energy products, alcoholic products and tobacco products sold	Higher tax rates applicable as of 1 July 2022, depending on the specific product. For certain taxable products, the tax rate will increase further as of 1 January 2023.
Public health product tax	Identical to the deadline for VAT returns	Identical to the deadline for VAT returns, the first deadline being 22 August 2022 for monthly tax returns.	Volume of products sold which belong to specific categories (with new product categories being added)	New (typically higher) tax rates applicable as of 1 July 2021, depending on the specific product