



**Government Decree 61/2020 (III. 23.)
Laying Down Detailed Rules Relevant to Public Dues Under
Government Decree 47/2020 (III. 18.) on Immediate Actions
Necessary for Easing the Impact of the Coronavirus Pandemic
on National Economy, and on Introducing New Measures**

The Government,
acting within its original legislative power conferred under Article 53(2) of the Fundamental Law,
acting within its competence conferred under Article 15(1) of the Fundamental Law, has adopted the following Decree:

Section 1 (1) The following persons referred to in Subsection (10) shall be relieved from the obligation to pay social contribution tax under Act LII of 2018 on Social Contribution Tax:

a) payers regarding the employment of natural persons under contract of employment;
b) private entrepreneurs, having regard to such legal status; and
c) business partners provided for in Act LXXX of 1997 on the Eligibility for Social Security Benefits and Private Pensions and the Funding for These Services (hereinafter referred to as “SPA”), having regard to such legal status.

(2) By way of derogation from the SPA,

a) a natural person employed by the employer under contract of employment,
b) private entrepreneurs, and
c) business partners defined in the SPA
covered under Subsection (10) shall comply with contribution payment obligations by paying 4 per cent health insurance contribution in kind on income comprising part of the contribution base, not exceeding 7,710 forints.

(3) The exemption from the payment of social contribution tax under Subsection (1) and the provision of Subsection (2) on the payment of contribution shall apply to tax and contribution payment obligations for the months of March, April, May and June of 2020.

(4) The payment of contribution under Subsection (2) shall not affect the insured person’s entitlement to social security benefits, nor the amount of such benefits.

(5) The person referred to in Subsection (10), who is liable for the payment of contribution shall not be required to pay the vocational training contribution provided for in Act CLV of 2011 on Vocational Training Contributions and Support for the Development of Training Programs for the months of March, April, May and June of 2020.

(6) As regards the person referred to in Subsection (10), who is liable for the payment of rehabilitation contribution in accordance with Act CXCI of 2011 on the Benefits Provided to Workers with Disabilities and on the Amendment of Certain Acts (hereinafter referred to as “Disabilities Act”), rehabilitation contribution shall be paid at a rate representing two-thirds of the contribution payable under Section 23(5) of the Disabilities Act. Persons liable to pay rehabilitation contribution shall not be required to pay an advance on rehabilitation contribution.

(7) Taxpayers taxed under the small business tax scheme under Act CXLVII of 2012 on the Fixed-Rate Tax of Low Tax-Bracket Enterprises and on Small Business Tax (hereinafter referred to as “SBT”), effectively and principally engaged in the activities referred to in Subsection (10), shall not include staff costs in connection with such activity in the small business tax base in determining the amount of small business tax for the months of March, April, May and June of 2020.

(8) A small business covered by the SBT, engaged in any of the following exempt activities:

1. taxi operation services (TEÁOR and TESZOR 49.32),
2. hairdressing and other beauty treatment services (TEÁOR and TESZOR 96.02),
3. painting and glazing works (TEÁOR and TESZOR 43.34),
4. other human health services (TEÁOR and TESZOR 86.90),
5. electrical installation works (TEÁOR and TESZOR 43.21),
6. physical well-being services (TEÁOR and TESZOR 96.04),
7. services of performing artists (TEÁOR and TESZOR 90.01),
8. plumbing, heat and air-conditioning installation works (TEÁOR and TESZOR 43.22),
9. specialist medical practice services (TEÁOR and TESZOR 86.22),
10. joinery installation works (TEÁOR and TESZOR 43.32),
11. sports and recreation education services (TEÁOR and TESZOR 85.51),
12. roofing works (TEÁOR and TESZOR 43.91),
13. general medical practice services (TEÁOR and TESZOR 86.21),
14. floor and wall covering works (TEÁOR and TESZOR 43.33),
15. dental practice services (TEÁOR and TESZOR 86.23),
16. support services to performing arts (TEÁOR and TESZOR 90.02),
17. other sporting services (TEÁOR and TESZOR 93.19),
18. hospital services (TEÁOR and TESZOR 86.10),
19. convention and trade show organisation services (TEÁOR and TESZOR 82.30),
20. holiday and other short stay accommodation services (TEÁOR and TESZOR 55.20),
21. services of fitness facilities (TEÁOR and TESZOR 93.13),
22. other food serving services (TEÁOR and TESZOR 56.29),
23. other accommodation services (TEÁOR and TESZOR 55.90),
24. gambling and betting services (TEÁOR and TESZOR 92.00),

25. social work activities without accommodation for the elderly and disabled (TEÁOR and TESZOR 88.10), and

26. hotel and similar accommodation services (TEÁOR and TESZOR 55.10), (hereinafter referred to as “small business pursuing an exempt activity”) shall not be required to pay the fixed-rate tax provided for in the SBT payable for small business for the months of March, April, May and June of 2020. Exemption from the tax payment obligation under this Subsection shall not affect entitlement to social security benefits, nor the amount of such benefits. This provision may be applied by a small business pursuing an exempt activity covered by the SBT, provided that such small business was already covered by the SBT having regard to such activity in the month of February 2020.

(9) A small business shall have the option to settle any tax debt it may have under the SBT that was due before 1 March 2020 in 10 equal monthly instalments from the month following the quarter when the state of danger was lifted, by the 12th day of each month. The state tax authority shall not apply any surcharge on the tax debt after 1 March 2020 until the month following the quarter when the state of danger is lifted, and for the duration of deferred payment. In the event of the taxpayer’s default in payment of any instalment, the entitlement under this Subsection to such payment facilities shall be considered forfeited, and the debt shall become due and payable in full. In that case the tax authority shall charge default interest on the amount of debt remaining – in addition to the default interest charged for the period ending on 1 March 2020 – effective as of 1 March 2020.

(10) The provisions set out in Subsections (1)–(7) shall apply to the entities effectively and principally engaged in the activities listed below, identified by TEÁOR and TESZOR codes, except for budgetary authority payers:

- a)* taxi operation services (TEÁOR and TESZOR 49.32),
- b)* accommodation services (TEÁOR and TESZOR 55),
- c)* food and beverage serving services (TEÁOR and TESZOR 56),
- d)* creative, arts and entertainment services (TEÁOR and TESZOR 90),
- e)* sporting services and amusement and recreation services (TEÁOR and TESZOR 93),
- f)* gambling and betting services (TEÁOR and TESZOR 92),
- g)* motion picture, video and television programme production services, sound recording and music publishing (TEÁOR and TESZOR 59),
- h)* convention and trade show organisation services (TEÁOR and TESZOR 82.30),
- i)* publishing of newspapers (TEÁOR and TESZOR 58.13),
- j)* publishing services of journals and periodicals (TEÁOR and TESZOR 58.14), and
- k)* programming and broadcasting activities (TEÁOR and TESZOR 60).

(11) For the purposes of this Decree, effective and principal activity means any activity from which most – meaning at least 30% – of the taxpayer’s income originates over a six-month period before the entry into force of this Decree.



Section 2 A person liable for the payment of tourism development contribution:

a) who is required to file a declaration of tourism development contribution quarterly, shall assess, declare and pay the tourism development contribution in the declaration to be filed on or before 20 April 2020, for the period between 1 January 2020 and 29 February 2020,

b) who is required to file a declaration of tourism development contribution annually, shall assess, declare and pay the tourism development contribution in the declaration to be filed on or before 25 February 2021, for the period between 1 January 2020 and 29 February 2020 and the period between 1 July 2020 and 31 December 2020.

Section 3 This Decree shall enter into force on the day following that of its publication.

