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Tax News+

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Below you will find the tasks and potential issues arising from key tax law changes of the past month and recent weeks. We would be ready and glad to discuss with you any of your company specific issues.

Corporate Income Tax

Changes in the definition of royalty transactions

The Draft proposes amendments to tax base incentives **related to royalties and reported intangible assets**. **The aim of these amendments is to harmonize the legislation.** The new, stricter criteria for the utilization of the related tax base incentives would be in line with the OECD methodology approved by the ECOFIN Council.

The Draft amends the definition of royalty in order to harmonize it with the current copyright legislation. According to the modifications **the following items may qualify as royalty:**

- Profit from the utilization and sale of exclusive rights,
- Profit from the use of exclusive rights,
- Profit from the qualification of medicines for rare diseases,
- Profit from the de-recognition of in-kind contributions,
- Profit from the supply of goods and services (in proportion to the exclusive rights).
- The above mentioned exclusive rights are the following:
- Invention,
- Utility model protection,
- Plant variety protection,
- Supplementary Protection Certificate,
- Topography of micro-electrical semi-conducting products protection,
- Copyright protected software.

Intangible assets may solely be reported (according to the proposed, new definition) if they are assets which were **acquired or produced and embody rights to royalties.**

The Draft introduces the **"nexus-method"** in connection with relevant tax base incentives.

Accordingly, **the tax base incentives applicable to intercompany R&D services or goods acquired from related parties** (with the purpose of acquisition or production of intangible assets) **will be limited.** Thus, the incentives may only be taken into account **in the proportion of the direct costs relating to basic research, applied research and experimental development** carried out by the taxpayer or a third party within the total direct costs arisen until the installation of basic research, applied research and experimental development. According to the above, **the favourable rules will not be applicable to the direct costs of R&D services** acquired from related parties or the acquisition costs of the intangible assets acquired from related parties.

In order to define the ratio of tax deductibility, the direct costs should be taken into account at arm's length price in the period they were incurred (regardless of the applied accounting method). The taxpayer is obliged to justify the applied ratio with underlying documentation.

Based on the OECD methodology, added value may be applicable in the case of R&D services performed by related parties. Therefore, during the determination of the ratio of tax deductibility the numerator **can be increased by 30%,** but at most up to the amount of the denominator.

In addition to the above, based on the Draft the tied-up reserves arising from profit from the sale or in-kind contribution of reported intangible **will be available for 5 years for the purposes of acquisition of assets embodying rights to royalties.**

Where the taxpayer realizes losses on the assets in the years following the utilization of the tax incentive**, 50% of the determined loss** may not be recognized during the calculation of the CIT base. Additionally, the non-deductible part of the loss realized on the de-recognition of the reported intangible assets would be the loss calculated with the proper ratio.

According to the Draft, **the above mentioned rules would be applicable as of 1 July 2016**. In the case of previously recorded intangible assets or reported intangible assets embodying rights to royalties, the Draft introduces transitional provisions. Based on these**, the tax base incentives should be in line with the regulation set forth in the CIT Act in effect on 30 June 2016.**

Prices applied between related parties

The Draft sets **stricter conditions** for the application of tax base deductions in connection with the prices applied between related parties. A taxpayer wishing **to apply such deduction would need to be in the possession of a statement from its related party**. In this statement the related party should declare that during the determination of the CIT (or equivalent tax) it took into consideration the difference between the applied and the arm's length price.

Free of charge transactions

The Draft proposes **stricter criteria for the tax deductibility of non-donation type**, **free of charge transactions provided to domestic beneficiaries.** The costs and expenses incurred by the provider of such a transaction would only account as costs incurred in the interest of business operations if

- the corresponding income **is shown in the books of the beneficiary,**
- the pre-tax profit and tax base of the beneficiary would **not be negative even without this income**, and
- the corporate income tax corresponding to this income **was paid by the beneficiary** (this should be verified with the beneficiary's statement)

Workplace nurseries

Based on the Draft **the costs and expenses related to the operation of a workplace nursery would be defined in the CIT Act** as costs incurred in the interest of business operations.

New tax base incentives

Based on the Draft, taxpayers may deduct the following items from their pre-tax profits:

- **the value of housing support provided for mobility** (given in accordance with the Act on Personal Income Tax), and
- the costs incurred **in relation to the development, maintenance and operation of accommodation** for workers (based on the same Act).

The upper limit of both of these new tax-deductible items would be the amount of the pre-tax profit recorded by the taxpayer.

Tax base deductions related to renovation or maintenance costs of historical monuments

According to the Draft, **the maintenance costs of buildings and other properties protected under the national scheme of historical monuments or placed under local protection** (protected buildings) **may be deducted from the tax base of the taxpayer** maintaining the asset in its books. The upper limit of the deduction would be **fifty percent of the pre-tax profit.** Furthermore, the applied amount calculated with the tax rate set forth by the CIT Act **should not exceed EUR 50 million** (or its HUF equivalent).

In addition, **the tax-deductibility of the costs incurred during the value added renovation of protected buildings would also increase.** The taxpayer may deduct twice the value of the costs incurred during such renovation. The amount calculated with the tax rate set forth by the CIT Act **should not exceed EUR 100 million** (or its HUF equivalent).

These two deductions may also be simultaneously applied to one tangible asset, in the same financial year. **To apply both deductions, the following criteria should be met:**

- the orderly conduct and value of the renovation or the maintenance should be verified by the Heritage Office, and
- the work should not take place as a result of regulatory obligations.

Based on the Draft, the tax-deductible item connected to the renovation costs may also be applied by the related party, **if the related party provided funds directly to facilitate the renovation.** The related party can deduct these costs solely if the taxpayer did not apply the tax-deductible item (by choice).

Depreciation of leased assets

The Draft expands the range of leased assets on which **a depreciation rate of 30%** may be accounted for. A higher depreciation rate may be applicable to the following items:

- patent,
- intellectual property under design protection,

- know-how,
- brand name,
- trademark,
- trade secret,
- work or subject-matter under copyright protection.

Amendment regarding impairment of receivables

Regulations will become stricter pertaining to the reversal of impairment on receivables. **If bad debts are recognized between related parties, the taxpayer may only apply the tax deductions under certain conditions.**

Measures to tackle tax evasion

The Draft would amend the basic principle regarding transactions aimed at obtaining tax advantages, in order to cover transactions whose main but not sole purpose is to obtain a tax advantage.

Furthermore, the Draft would introduce **stricter criteria for preferential transactions**. A transformation or a transfer of assets may solely qualify as a preferential transaction **if the taxpayer can demonstrate the concrete economic and/or commercial reasons which support the transaction.**

Conditions regarding tax deferral in relation to preferential transfer of assets would also become stricter. **Shares acquired during a preferential transaction may not be de-recognised by the taxpayer or its related party, until the deferred tax liabilities are settled by the transferee.**

Administrative facilitation – Transfer pricing documentation

As a result of an advantageous amendment, transactions between foreign entrepreneurs and their domestic (Hungarian) branches would be exempted from transfer pricing documentation obligation, provided that the branch has no tax liability based on any international agreements.

Accounting Act

IFRS amendments

The deadline applicable to credit institutions and financial companies to adopt the **IFRS has been postponed by one year** (to the beginning of financial year 2018). However, the Draft allows these institutions to adopt the IFRS as of financial year 2017.

The Draft also clarifies the IFRS definition of retained earnings and the rules relevant to the timing of switching back from the IFRS to the Hungarian Accounting Standards (HAS).

Retroactive amendment of contracts and accounting documents

The Draft clarifies that modification to contracts and accounting documents related to closed financial years should not be considered as errors. However, their accounting treatment remains the same as that of errors.

Negative goodwill

The definition of negative goodwill will be modified to harmonize it with previous amendments. As such goodwill may not arise in connection with the purchase of shares, **it can solely be accounted for in the case of the transfer of going concerns, branches or business networks.**

Other income – the accounting treatment of grants and subsidies

Grants and subsidies are generally granted with post-financing. Consequently, in the base financial year, taxpayers may account for solely their costs and expenses arising from their participation in such calls for proposals, leading to negative result (in this respect) in the base year. According to the Draft, **if the grant or subsidy is financially settled before the closing date of the balance sheet, the taxpayer may book the amount of the grant or subsidy as other income in the base year.**

Other expenditures – the accounting treatment of receivables

The book value of receivables (incurred during economic activity and recorded as current assets) **should be accounted for as other expenditure at the time of de-recognition, while the book value of receivables recorded as financial assets or purchased receivables should be accounted for as financial expenditure at the time of de-recognition.**

Non-financial report

Additional information will be added to the annual reports of taxpayers recognized as public-interest entities in order to ensure the implementation of the respective EU Directives. **Taxpayers exceeding a specific number of employees, value of balance sheet total and volume of net turnover would be required to prepare a "non-financial" report.** According to the amendment, non-financial statements should include information regarding environmental protection, social and employment issues, the pursuit of respect for human rights, and the fight against corruption and bribery.

Amendments to the Local Tax Act

The Draft would revoke the itemized lists of tax items and tax types that are subject to the Local Tax Act. The scope of the decree-making principles will be extended. Therefore, **municipal governments should take into account both the financial requirements of the municipal governments and the burden-bearing ability of the taxpayers**.

The Draft would bring the definition of direct R&D costs in line with the definition set forth in the CIT Act. Currently, a **higher amount** may be deducted from the local business tax base than from the CIT base under this title.

A separate definition for the royalty income decreasing the sales revenue during the calculation of the local business tax base will be introduced. **The currently available reductions will be available for the last time in the tax year ending 30 June 2021.**

The Draft proposes stricter requirements regarding the personal tax exemption of non-profit organizations. In the future, the land and building tax exemption would be applicable to real estates used by these non-profit organizations only if

- the non-profit organization is registered as the owner in the Land Registry, and
- the organization utilizes the real estate only for purposes defined as main activity in the deed of incorporation.

The Draft would introduce a new real estate tax exemption regarding the real estate properties and construction sites storing various types of nuclear materials (as defined in the Act on Nuclear Energy). The Draft would clarify the definition of incorporated land parcels under agricultural cultivation and the conditions of tax exemption with respect to such parcels.

Personal income tax, Social security and Social tax

Supporting workforce mobility

The Draft proposes several significant changes to facilitate the mobility of workforce:

- In case of commuting to work using one's own car, the amount of tax exempt kilometre based reimbursement is increased **from HUF 9 to HUF 15.**
- Such reimbursement for commuting may also be provided to employees working in a telework arrangement **for the trip between the employer's office and the place of work, provided that these are located in different cities or no local means of transport is available for travelling.**
- The range of tax exempt benefits is extended by the modification of the concept of workers' hostel and the introduction of housing benefit to facilitate mobility (for CIT purposes the costs of these benefits are to be recognised as an item decreasing the pre-tax profit). However, in case of the housing benefit to facilitate mobility **(up to 15%-40%** of the minimum wages on a monthly basis, depending on the term of mobility) several criteria need to be fulfilled for tax exemption.

Family credit

Regarding the family credit, the Draft harmonizes eligibility for child care benefit and eligibility for family credit. Any person qualifies as a dependant who may qualify for the child care benefit (e.g. child studying in higher education), irrespective of whether a child care benefit is actually granted with respect to this dependant, no child care benefit is granted at all, or **the amount of the child care benefit is not affected by the number of children in the family**.

Securities and investments

The legal provisions pertaining to securities transactions are to be amended at several points, especially as follows:

- The investment service provider will be subject to a data supply obligation related to controlled capital market transactions.
- Dividend income will be extended to include the yield of investment units issued by alternative investment funds.
- Upon the termination of permanent investment, the interest earned by the date of termination becomes part of the deposit yield. However, if this interest is credited only at a later date, then the (part of) interest already considered may be ignored when assessing later interest income.

Non-wage benefits and Cafeteria

The range of non-wage benefits and certain defined **benefits is extended to include payments by the employer as a sponsor to the voluntary mutual insurance fund for specified services.** The Draft provides for no other modifications regarding non-wage (provided under the Cafeteria) benefits.

Insurance obligation of third party assignees

Regarding the social security contribution and social tax, the key modification proposed by the Draft concerns the insurance obligation of third country (citizens) individuals assigned to work in Hungary as assignees, secondees or temporary workers by a foreign employer. The Draft clarifies that **if the term of work in Hungary originally planned for a period less than 2 years extends 2 years for reasons unforeseen, and the employee notifies the tax authority accordingly, then the insurance obligation is incurred from the end of the second year from the commencement of work in Hungary.** At the same time, the rules pertaining to the social tax liability of these individuals will change similarly.

Value added tax

The Draft proposes the introduction of an **18% VAT rate for internet access services as of 1 January 2017.** The VAT Act would refer to the definition of internet access services set forth in an EU regulation. According to this, internet access services are publicly available, electronic communication services that provide access to the internet, and in principle to all the end-points thereof, irrespective of the network technology and terminal equipment used by end-users.

In addition to the above, based on the Draft, a 5% VAT rate would be applicable to certain essential food items (milk, egg, poultry), **and an 18% VAT rate to restaurant services as of 1 January 2017.** Subsequently, the VAT rate of restaurant services would be reduced to 5% as of 1 January 2018.

Special tax of credit institutions, financial transaction duty

The Draft proposes several adjustments pertaining to the financial sector. **Contribution of credit institutions will no longer be required.** Financial institutions (not considered as payment service providers) providing credits and loans will be obliged to pay financial transaction duty even on loan repayments received in cash. **Financial transactions between bank accounts are not subject to financial transaction duty in certain situations.**

Amendments to the Acts on Duties

The Draft modifies the ownership aggregation rules pertaining to the acquisition of shares in Hungarian real estate holding entities. The Draft would extend the aggregation rules to include every person, rather than being limited to economic organizations.

Duty exemptions will be extended to include various procedures. Furthermore, amendments and clarifications in relation to exemption on exchange of residential property or the purchase of residential property replacing the exchange, and regarding the exemptions on the acquisition of field land will be implemented.

Advertisement tax

The Draft proposes strict provisions to facilitate the fulfilment of tax obligations arising from the publishing of internet based advertisements by publishers not established in Hungary.

The Hungarian Tax and Customs Authority ("the HTCA") **may levy a penalty of HUF 10 million on the first occasion**, should the company not be registered as a taxpayer for advertisement tax purposes in Hungary (if it is not registered for any other tax purposes either in Hungary). **For repeated non-compliance, the HTCA may triple the previously levied penalty.**

Additionally, if the taxpayer fails to fulfil its statement obligation towards its customers, **the taxpayer may be imposed a penalty of HUF 500 thousand unless**

- the taxpayer is in the official registry of advertisement publishers, and
- the taxpayer fulfils its statement obligation within 8 days of receiving the statement request.

Should the taxpayer fail to fulfil its statement obligation with respect to the same customer for the second time, the penalty will be increased to HUF 10 million. For subsequent non-compliance, the HTCA may triple the previously levied penalty.

In practice this means that if a customer reports the same publisher four times to the HTCA, and the taxpayer (i.e. the publisher of advertisements) does not fulfil its statement obligation even after receiving notice from the HTCA, the taxpayer may face penalties amounting to HUF 0.5+10+30+90 million, **in all HUF 130.5 million.**

The Draft proposes the introduction of "deemed tax assessments". The HTCA would levy **HUF 3 billion penalty**, if a publisher failing to submit an advertisement tax return for the previous calendar year. This assessment may be challenged within 30 days.

Rules of taxation

Qualification of reliable and unreliable taxpayers

In line with the Draft, the net tax difference should be taken into account during the review of the criterion for reliable taxpayers pertaining to tax difference (the amount of tax difference assessed by the HTCA for the current tax year and the five previous tax years does not exceed 3 per cent of the taxpayer's tax liability).

In the case of publicly traded limited liability companies, **in order to qualify as a reliable taxpayer 3 years of operation are not required.** Additionally, the time limit for the refund of VAT would be 30 days.

According to the Draft, the category of unreliable taxpayers will be expanded to taxpayers

- subject to involuntary de-registration procedure,
- whose total net tax difference assessed by the HTCA for the current tax year and the five previous tax years exceeds 70% of the taxpayer's tax liability established for the current tax year,
- whose default penalty imposed by the HTCA (payable during the two years prior to the current year) exceeds 70% of the taxpayer's tax liability established for the current tax year.

The HTCA will take into account the aforementioned criteria for the first time after Q3 of 2016.

Amendment to the legal consequences of KOCKERD questionnaire

The KOCKERD questionnaire is required if there is a change in the executive members of the board, for risk analysis processes. According to the Draft, if the taxpayer submits (or the HTCA learns about the submission of) the KOCKERD questionnaire after the issuance of the resolution on the cancellation of the taxpayer's tax number, but before the resolution enters into force, the HTCA will revoke the resolution.

Real time data provision related to VAT

Currently taxpayers are obliged to subsequently provide data regarding incoming and outgoing invoices in which the VAT amounts to or exceeds HUF 1 million. **From 1 January 2017 taxpayers may provide real time data** (including the modification or cancellation**) regarding the invoices issued by an invoicing software to the HTC where the VAT amounts to or exceeds HUF 100 thousand.** From 1 July 2017 the HTCA may monitor the operation of the invoicing software with a communication device and may request data directly from the taxpayer.

The invoicing software should be developed in a manner that allows taxpayers to send data electronically to the HTCA. **This automated, real time electronic data supply would replace the currently applied, periodically aggregated, subsequent data provision.**

Furthermore, the reporting threshold of Domestic Sale and Purchase Listing will be **reduced from HUF 1 million to HUF 100 thousand from 1 January 2017.**

New form of tax audit

The Draft introduces a new type of tax audit. The aim of the new audit is to determine whether the facts, on which a binding ruling is based, have actually been successfully implemented, in order to determine if the binding ruling should be applied by the HTCA.

Taxpayers may request audits in the case of binding rulings where the resolution on the binding ruling entered into force on or before 31 December 2015. If the HTCA concludes that the facts upon which the binding ruling is based have not been successfully implemented, then the HTCA is not bound by that binding ruling. **As such the HTCA may assess a tax liability as of 31 December 2015.**

Binding ruling

Taxpayers will be obliged to attach the professional opinion of the Chamber of Hungarian Auditors regarding the qualification of their accounting system to their binding ruling requests, if such requests pertain to the qualification of accounting based on IFRS (specified in the Act on Accounting).

EKAER

Transport, where the vehicle is not be subject to a public road fee, however, its weight aggregated with the weight of goods loaded exceeds 3.5 tons, should be recorded in the EKAER system.

The transporter is required to ensure that the official lock remains untouched until the HTCA removes it. Should the transporter fail to meet this obligation, **the HTCA may levy a default penalty of HUF 200-500 thousand to controlled private individuals and HUF 500 thousand -1 million to controlled persons not qualifying as private individuals.** The HTCA may retain the transport vehicle without issuing a resolution until the payment of the penalty or claim insurance has been made. The same sanctions apply to the foreign transporter who prevents the HTCA from removing the official lock.

The vehicle cannot be retained if

- It carries perishable goods or livestock
- The seat / address / place of residence of the person obliged to pay the penalty is in Hungary and the person has a Hungarian tax number / tax identification number
- The payment of the penalty is guaranteed by a financial institution
- The payment obligation is taken over by a registered domestic taxpayer

The transporter should notify the HTCA if the official lock or the goods have been damaged or destroyed due to an accident or any unavoidable event which is outside the scope of the transporter's activity.

If the reported amount of the goods is higher than the actually transported amount, then the HTCA may levy a default penalty up to 40% of the amount which was reported but not actually transported.

HTCA data disclosure regarding tax allowances constituting State aid

Should tax allowance (constituting State aid) claimed by the taxpayer exceed the HUF equivalent of EUR 500 thousand per legal title, the HTCA will disclose data regarding the amount of the grant and other data of the taxpayer to the State Aid Monitoring Office. Data disclosure is also required if the tax allowance claimed by a taxpayer performing primarily agricultural production exceeds the HUF equivalent of EUR 60 thousand per legal title. The HTCA will disclose data by 15 March of the year following the tax year in the case of monthly tax returns and by 15 September following the submission deadline in the case of annual tax returns.

Amendments related to judicial enforcement

The HTCA may block the previously supervised tax reclaims and refunds within the scope of provisional precautionary measures. The Draft **allows the HTCA to exclude real estate from the enforcement procedure if it is unlikely that the HTCA's claim will be fulfilled by the sale of the real estate** (due to mortgage established on the asset).

If enforcement of the real estate is not possible, or the HTCA refuses to establish the right to enforcement on the real estate, then the HTCA will be entitled to establish a mortgage on the real estate in question up to the amount of the tax shortage.

Amendments related to the statute of limitation

According to the Draft, if the court makes its final decision relating to the taxpayer's tax liabilities beyond the statute of limitation, then **the taxpayer will be entitled to file self-revisions in relation to the expired periods. In addition, the taxpayer will be entitled to submit a request to repeated tax audits related to closed periods.**

Excise duty

In order to increase the significance of consumption taxes, the applicable excise duty rate of the following excise products will be increased **as of 1 September 2016:**

- Gas oil - **increase of 10 HUF/litre,**
- Petrol - **increase of 5 HUF/litre,**
- Petroleum - **increase of 5 HUF/litre.**

The excise duty refund applied to gas oil used for commercial or agricultural purposes will be **increased by 10 HUF/litre**.

The excise duty rate of tobacco will be modified as follows:

- **16,700 HUF/thousand pcs increased with the 25% of the sales price, but at least 30,500 HUF/thousand pcs in case of cigarettes,**
- **15,250 HUF/kg in case of fine-cut tobacco,**
- **15,250 HUF/kg in case of other tobacco.**

In addition to the above, should the HTCA allow the taxpayer to exercise certain rights excise duty risks may be triggered.

Therefore, the Draft includes a provision setting forth that the taxpayer would not be entitled to exercise any rights lacking the necessary confirmation from the HTCA. The above provisions would be applicable solely to licensing procedures

Public health tax

The Act CIII of 2011 on the Public Health Tax will be amended as follows:

- The Draft includes the group of taxable alcoholic beverages with the category "other fermented beverages, ciders" **under the tariff number 2206,**
- The Draft clarifies that any beverage that contains any additives or inert materials

qualifies **as alcoholic beverage, regardless its soft drink content,**

- The Draft amends the definition of the alcoholic beverage, with respect to the requirements of the alcohol content,
- With respect to the alcoholic beverages containing herbs, the amendment will include the mandatory minimum-quantity of herbs.

The Draft amends various explanatory provisions as follows:

- The Draft clarifies the definition of the “additives/inert materials” and “milk commodities”;
- The Draft amends the definition of the “health promotion program”. Thus, not only the expenses related to health promotion programs free of charge may decrease the taxpayers’ public health tax liability, but also the expenses related to programs related to which participants should pay a participation fee up to HUF 500. The above expenses may be deducted up to the 10% of the amount of tax payable.

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