

[Excerpt from final text of Bill no. T/625 amending certain tax laws and related laws, and on the special tax on immigration as adopted by Parliament on 20 July 2018, <http://www.parlament.hu/irom41/00625/00625-0027.pdf>]

Chapter X

On the Special Tax on Immigration

34. On the Special Tax on Immigration

Section 253

1) The special tax on immigration must be paid after the financial support of an immigration supporting activity taking place in Hungary, or after the financial support to the operations of an organisation with a seat in Hungary that carries out activities to promote migration.

2) An immigration supporting activity is any programme, action or activity that is directly or indirectly aimed at promoting immigration (the permanent relocation of people from their country of residence to another country, excluding cases covered by subsection (1) of Section 1 of Act I of 2007 on the Admission and Residence of Persons with the Right of Free Movement and Residence), and is realised as part of:

- a) carrying out media campaigns and media seminars and participating in such activities;
- b) organising education;
- c) building and operating networks or
- d) propaganda activities that portray immigration in a positive light.

3) The tax base of the special tax on immigration is

a) in the case of a taxable entity specified in subsection (5), the amount of the financial support specified in subsection (1),

b) in the case of a taxable entity specified in subsection (7), the costs incurred during performing the activity specified in subsection (2).

4) The rate of the special tax on immigration is 25% of the tax base of the special tax on immigration.

5) The taxable entity of the special tax on immigration is the organisation carrying out the activity specified in (1), excluding parties and party foundations, and organisations whose exemption is guaranteed by an international treaty or reciprocity. On questions of reciprocity, the standpoint of the minister responsible for tax policy formulated in agreement with the minister responsible for foreign policy is authoritative.

6) The taxable entity of the special tax on immigration as specified in subsection (5) must submit a declaration before the deadline specified in point a) of subsection (8) to the organisation with a seat in Hungary carrying out the activity specified in subsection (2) declaring that it has fully declared its obligation its special immigration tax obligation.

7) The taxable entity of the special tax on immigration is the organisation carrying out the activity specified in subsection (2), if it has not obtained the declaration specified in subsection (6) until the deadline specified in point b) of subsection (8).

8) The special tax on immigration must be established, declared and at the same time paid before the 15th day of the month following

a) the granting of the financial support specified in subsection (1) by the taxable entity specified in subsection (5),

b) the using of the financial support specified in subsection (1) by the taxable entity specified in subsection (7).

9) The organisation with a seat in Hungary carrying out the activity specified in subsection (2) shall submit the declaration specified in subsection (6) -- including the name, postal address and other known identification data of the donor providing the financial support and the amount of the support -- to the state tax authority until the 15th day following the receipt of the support.

10) If the state tax authority determines that the declaration specified in subsection (6) is false, it shall order in a decision the taxpayer specified in paragraph (5) to pay the tax not declared in default, and 50% of the tax as a tax fine.

11) The tax authority responsibilities related to the special tax on immigration shall be performed by the state tax and customs authority.

12) The revenue generated from the special tax in immigration shall be part of the central government budget and shall be exclusively used for the purposes of performing border protection tasks.