



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

# Advance Tax Ruling of Large Businesses Virtual Seminar

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## BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

### Brief history



01

Hungarian LTU was established in 1996

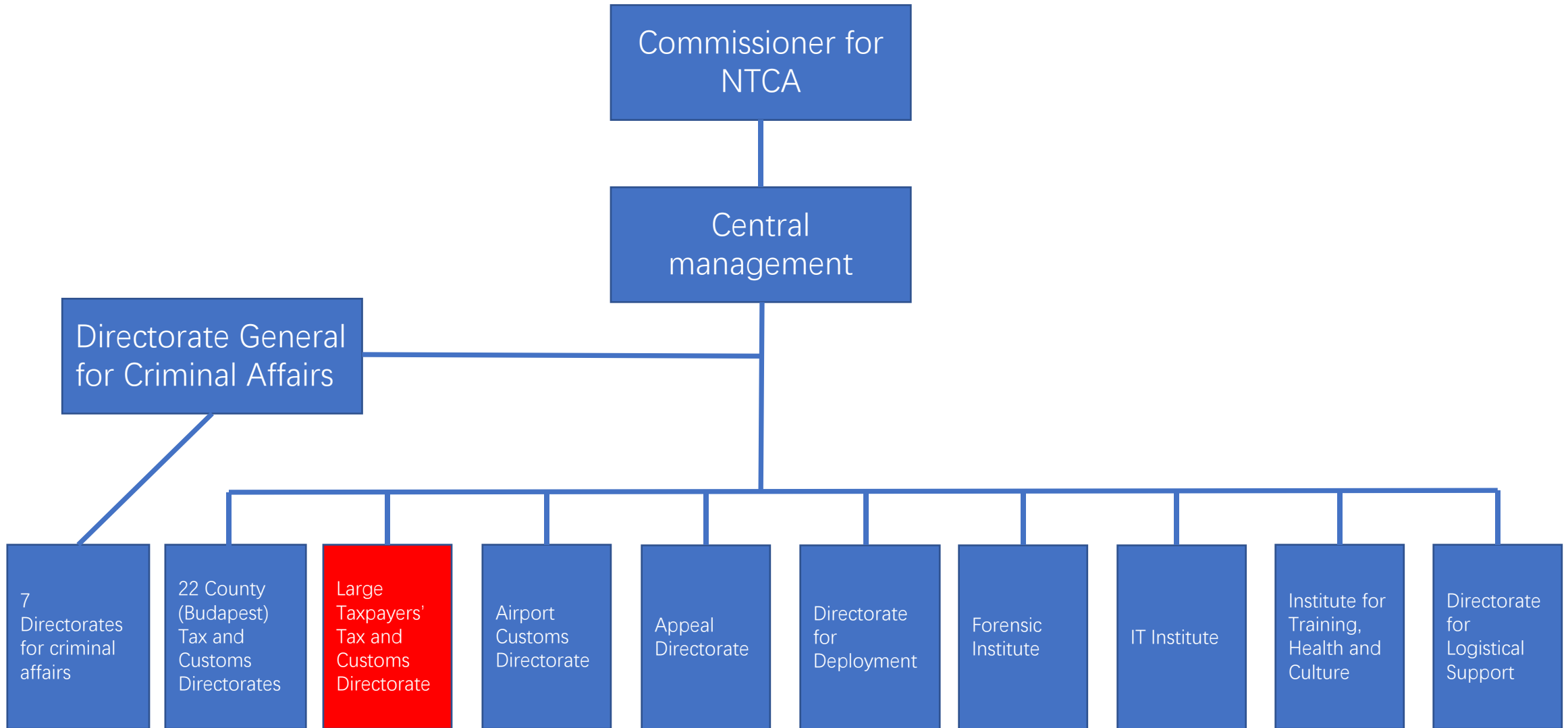
02

In 2013 Tax and Customs General Directorate for Large Taxpayers was transformed significantly

03

In 2016 NTCA was established. New organisational structure.

# Organizational Structure/Place of LTU





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# Treshold

The treshold defined in line with  
the decree of the Ministry of  
Finance

## Tax capacity

>250 m  
HUF

10.000 largest taxpayers

>1.300  
m HUF

3.000 largest taxpayers (3 million  
EUR)

> 3.700  
m HUF

700 largest taxpayers (10 million  
EUR)



## Special measures

- Large taxpayers are obliged to correspond, required to file their tax returns electronically
- From statistical point of view the 10.000 largest taxpayers are obliged to provide data of their financial status on request
- Taxes due must be paid via bank transfer
- The tax administration conduct statutory audit in every four years.
- Time limit of the large taxpayers' tax audits is should not exceed 180 days



## Peculiarities

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- The number of first priority large taxpayers in Hungary is cc. 700.
- They realize a third of the country's accumulated annual turnover.
- The sectors of the economy they represent are manufacturing, power plant, car manufacturing and distribution, construction industry, transportation, IT and telecommunication.



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**Thank you for your attention!**