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**EUROPEAN COMMISSION FOR DEMOCRACY THROUGH LAW**  
**(VENICE COMMISSION)**

**HUNGARY**

**SECTION 253 ON THE SPECIAL IMMIGRATION TAX  
OF ACT XLI OF 2018 AMENDING CERTAIN TAX LAWS  
AND OTHER RELATED ACTS  
AND ON A SPECIAL IMMIGRATION TAX**

*[English translation of an excerpt from Act XLI of 2018 amending certain tax laws and other related Acts and on a special immigration tax, as adopted by the National Assembly on 20 July 2018, the translated provision entered into force on 25 August 2018; <http://www.kozlonyok.hu/nkonline/MKPDF/hiteles/MK18117.pdf>]*

## CHAPTER X

### ON THE SPECIAL IMMIGRATION TAX

#### 34. On the special immigration tax

**Section 253** (1) The financial support to an immigration supporting activity carried out in Hungary or the financial support to the operations of an organisation with a seat in Hungary that carries out immigration supporting activity shall be subject to a special immigration tax.

(2) Immigration supporting activity shall include any programme, action or activity that, either directly or indirectly, aims at promoting immigration (resettlement, intended to be permanent, by persons from their country of domicile to another country, not including the cases under section 1 (1) of Act I of 2007 on the entry and residence of persons having the right of free movement and residence), and is realised within the framework of the following:

- 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 immigration tax shall be

a) the amount of the financial support referred to in paragraph (1) for a taxable entity under paragraph (5),

b) the costs incurring while carrying out the activity referred to in paragraph (2) for a taxable entity under paragraph (7).

(4) The rate of the special immigration tax shall be 25% of the tax base of the special immigration tax.

(5) The taxable entity of the special immigration tax shall be the organisation carrying out the activity referred to in paragraph (1), not including political parties foundations of political parties, and organisations whose exemption is guaranteed by an international treaty or reciprocity. The standpoint of the minister responsible for tax policy formulated in agreement with the minister responsible for foreign policy shall be authoritative in questions of reciprocity.

(6) The taxable entity of the special immigration tax as specified in paragraph (5) shall be required to submit a statement by the time limit specified in paragraph (8) a) to the organisation with a seat in Hungary that carries out the activity referred to in paragraph (2) stating that he has fully complied with his declaration obligation concerning special immigration tax.

(7) The taxable entity of the special immigration tax shall be the organisation with a seat in Hungary that carries out the activity referred to in paragraph (2) if it has not received a statement under paragraph (6) by the time limit specified in paragraph (8) b).

(8) The special immigration tax shall be established, declared and at the same time paid by the 15th day of the month following

a) the granting of the financial support referred to in paragraph (1) with respect to a taxable entity under paragraph (5),

b) the use of the financial support referred to in paragraph (1) with respect to a taxable entity under paragraph (7).

(9) The organisation with a seat in Hungary that carries out the activity referred to in paragraph (2) shall submit the statement under paragraph (6), also indicating 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 by the 15th day of the month following the receipt of the statement.

(10) If the state tax authority finds that the statement under paragraph (6) is untrue, it shall order in a decision the taxable entity under paragraph (5) to pay the tax not declared and tax fine amounting to 50% of it.

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

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