

**Government Decree 61/2020 (23 March)**

**on detailed rules concerning public dues of Government Decree 47/2020 (18 March) on immediate measures necessary for alleviating the effects of the coronavirus pandemic on national economy, and on certain new measures**

The Government,  
acting within its original legislative power laid down in Article 53 (2) of the Fundamental Law,  
acting within its function laid down in Article 15 (1) of the Fundamental Law,  
orders as follows:

**Section 1** (1) The following persons covered by paragraph (10) shall be not be liable for the payment of social contribution tax under Act LII of 2018 on social contribution tax:

*a)* a paying agent regarding the employment of a natural person in an employment relationship,

*b)* a private entrepreneur, based on his legal status as such, and

*c)* a party to a partnership under Act LXXX of 1997 on the eligibility for social security benefits and private pensions and the funding for these services (hereinafter “Tbj.”), based on his legal status as such.

(2) By way of derogation from the provisions of Tbj.,

*a)* a natural person employed in an employment relationship by an employee,

*b)* a private entrepreneur, or

*c)* a party to a partnership under Tbj.

covered by paragraph (10), when fulfilling his contribution payment obligations, shall be liable for payment of only an in-kind health insurance contribution of 4 per cent of the income subject to contribution, but no more than 7710 forints.

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

(4) The payment of a contribution in accordance with paragraph (2) shall not prejudice the eligibility to social security or labour market benefits of an insured person or the amount of such benefits.

(5) For the months of March, April, May and June, a person covered by paragraph (10) who is liable for payment of contribution shall not be obliged to pay vocational training contribution under Act CLV of 2011 on vocational training contribution and the promotion of training development.

(6) For a person covered by paragraph (10) who is liable for payment of rehabilitation contribution under Act CXCI of 2011 on the benefits for persons with reduced capacity to work and amending certain Acts (hereinafter “Mmtv.”), the rate of rehabilitation contribution shall be two thirds of the rate of the contribution under section 23 (5) of the Mmtv. Persons obliged to pay rehabilitation contribution shall not make advance payments of the rehabilitation contribution.

(7) A person subject to small business lump-sum tax under Act CXLVII of 2012 on small business lump-sum tax and small business tax (hereinafter “Katv.”) pursuing, as actual main activity, an activity under paragraph (10), in connection with this activity, shall not take into account as small business tax base the amount of personal costs when assessing his small business tax payment obligation for the months of March, April, May and June 2020.

- (8) A small business under Katv. pursuing
- 1 taxi operation services (TEÁOR and CPA 4932),
  - 2 hairdressing and other beauty treatment services (TEÁOR and CPA 9602),
  - 3 painting and glazing works (TEÁOR and CPA 4334),
  - 4 other human health services (TEÁOR and CPA 8690),
  - 5 electrical installation works (TEÁOR and CPA 4321),
  - 6 physical well-being services (TEÁOR and CPA 9604),
  - 7 services of performing artists (TEÁOR and CPA 9001),
  - 8 plumbing, heat and air-conditioning installation works (TEÁOR and CPA 4322),
  - 9 specialist medical practice services (TEÁOR and CPA 8622),
  - 10 joinery installation works (TEÁOR and CPA 4332),
  - 11 sports and recreation education services (TEÁOR and CPA 8551),
  - 12 roofing works (TEÁOR and CPA 4391),
  - 13 general medical practice services (TEÁOR and CPA 8621),
  - 14 floor and wall covering works (TEÁOR and CPA 4333),
  - 15 dental practice services (TEÁOR and CPA 8623),
  - 16 support services to performing arts (TEÁOR and CPA 9002),
  - 17 other sporting services (TEÁOR and CPA 9319),
  - 18 hospital services (TEÁOR and CPA 8610),
  - 19 convention and trade show organisation services (TEÁOR and CPA 8230),
  - 20 holiday and other short stay accommodation services (TEÁOR and CPA 5520),
  - 21 services of fitness facilities (TEÁOR and CPA 9313),
  - 22 other food serving services (TEÁOR and CPA 5629),
  - 23 other accommodation services (TEÁOR and CPA 5590),
  - 24 gambling and betting services (TEÁOR and CPA 9200),
  - 25 social work services without accommodation for the elderly and disabled (TEÁOR and CPA 8810), or
  - 26 hotel and similar accommodation services (TEÁOR and CPA 5510)

(hereinafter “small business pursuing an exempt activity”) shall be exempt from the payment of the lump-sum tax under the Katv. payable for small business for the months of March, April, May and June 2020. The tax exemption under this paragraph shall not affect eligibility to, or the amount of, social service benefits. Small businesses pursuing an exempt activity falling within the scope of the Katv. may apply this provision, provided that they already fell within the scope of the Katv. regarding this activity in February 2020.

(9) A small business may settle a tax debt under the Katv. that became due before 1 March 2020 in 10 equal monthly instalments starting from the month following the quarter of the end of the period of state of danger; each instalment shall be payable by the 12<sup>th</sup> day of the month concerned. Regarding the tax debt, the national tax administration shall not apply any surcharges from 1 March 2020 until the month following the quarter of the end of the period of state of danger and for the period of the payment in instalments. If a taxpayer fails to pay a due instalment, he shall lose the advantages provided for in this paragraph and the debt shall become due as a single amount. In this case, in addition to late payment surcharge for the period up until 1 March 2020, the tax administration shall apply late payment surcharge calculated from 1 March 2020 to the outstanding amount of the debt.

(10) With the exception of budgetary organs as paying agents, the provisions of paragraphs (1) to (7) shall apply to those pursuing the following activities identified by TEÁOR and CPA numbers as actual main activities:

- a)* taxi operation services (TEÁOR and CPA 49.32),
- b)* accommodation services (TEÁOR and CPA 55),
- c)* food and beverage serving services (TEÁOR and CPA 56),
- d)* creative, arts and entertainment services (TEÁOR and CPA 90),
- e)* sporting services and amusement and recreation services (TEÁOR and CPA 93),
- f)* gambling and betting services (TEÁOR and CPA 92),
- g)* motion picture, video and television programme production services, sound recording and music publishing (TEÁOR and CPA 59),
- h)* convention and trade show organisation services (TEÁOR and CPA 82.30),
- i)* publishing services of newspapers (TEÁOR and CPA 58.13),
- j)* publishing services of journals and periodicals (TEÁOR and CPA 58.14),
- k)* programming and broadcasting services (TEÁOR and CPA 60),
- l)* travel agency, tour operator and other reservation services and related services (TEÁOR and CPA 79),
- m)* physical well-being services (TEÁOR and CPA 96.04),
- n)* inland passenger water transport services (TEÁOR and CPA 50.30),
- o)* planting material: live plants, bulbs, tubers and roots, cuttings and slips; mushroom spawn (TEÁOR and CPA 01.30),
- p)* other non-perennial crops (TEÁOR and CPA 01.19),
- q)* other perennial crops (TEÁOR and CPA 01.29),
- r)* wholesale trade services of flowers and plants (TEÁOR and CPA 46.22),
- s)* retail trade services of flowers, plants, seeds, fertilisers, pet food and pet animals in specialised stores (TEÁOR and CPA 47.76),
- t)* hunting and trapping and related services (TEÁOR and CPA 01.70),
- u)* distilled alcoholic beverages (TEÁOR and CPA 11.01),
- v)* wine from grape (TEÁOR and CPA 11.02),
- w)* beer (TEÁOR and CPA 11.05), and
- x)* grapes (TEÁOR and CPA 01.21).

(11) For the purposes of this Decree, actual main activity means any activity from which a taxpayer realised the majority, but no less than 30 per cent, of his income in the six months before the entry into force of this Decree.

(12) The provisions of paragraphs (1) to (7) shall apply to a person pursuing an activity under paragraph 10 *m)* if the person pursuing the activity complies with the rules set out in Decree 37/1996 (18 October) NM on the public health requirements for establishing and operating public baths.

(13) The provisions of paragraphs (1) to (7) shall apply to a person pursuing an activity under paragraph 10 *o)* if the person pursuing the activity complies with the rules set out in section 2 (2) of Decree 45/2008 (11 April) FVM on the marketing of ornamental plant propagating material.

(14) The provisions of paragraphs (1) to (7) shall apply to a person pursuing an activity under paragraph 10 *p)* or *q)* if the taxpayer pursuing the activity realised the most, but no less than 30 per cent, of his income in the six months before the entry into force of this Decree from flower production, including the production of flowers to cut and flower buds, from preparation of cut flowers, bouquets and similar products for commercial sale, or from the production of vegetable material for plaiting.

(15) The provisions of paragraphs (1) to (7) shall apply to a person pursuing an activity under paragraph 10 *s*) if the person pursuing the activity pursues only retail sale services of flowers and plants from among the activities listed in paragraph 10 *s*).

(16) The provisions of paragraphs (1) to (7) shall apply to a person pursuing an activity under paragraph 10 *t*) if the person pursuing the activity complies with the provisions of section 50 (2) *f*) of Act LV of 1996 on the protection of wild game, wild game management and hunting.

(17) The provisions of paragraphs (1) to (7) shall apply to a person pursuing an activity under paragraph 10 *u*) if the beverage produced by such person qualifies as a spirit drink under point 6 or 9 of Annex II to Regulation (EC) No.110/2008 of the European Parliament and of the Council of 15 January 2008 on the definition, description, presentation, labelling and the protection of geographical indications of spirit drinks and repealing Council Regulation (EEC) No 1576/89.

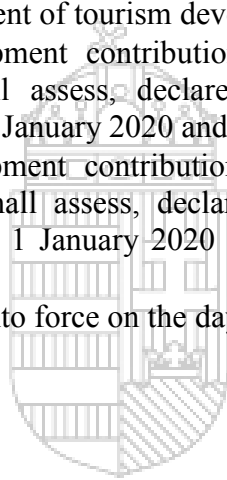
(18) The provisions of paragraphs (1) to (7) shall apply to a person pursuing an activity under paragraph 10 *w*) if the producer falls under point 17 of section 3 (3) of Act LXVIII of 2016 on excise tax.

**Section 2** A person liable for payment of tourism development contribution who is

*a*) to declare the tourism development contribution quarterly, in his tax return to be submitted by 20 April 2020, shall assess, declare and pay the tourism development contribution for the period between 1 January 2020 and 29 February 2020,

*b*) to declare the tourism development contribution annually, in this tax return to be submitted by 25 February 2021, shall assess, declare and pay the tourism development contribution for the periods between 1 January 2020 and 29 February 2020 and between 1 July 2020 and 31 December 2020.

**Section 3** This Decree shall enter into force on the day following its promulgation.



MINISTRY OF JUSTICE  
HUNGARY