

Hungary

A. Progress in the implementation of the minimum standard

Hungary has 82 tax agreements in force as reported in its response to the Peer Review questionnaire. None of those agreements comply with the minimum standard.

Hungary signed the MLI in 2017 and deposited its instrument of ratification on 25 March 2021. The MLI entered into force for Hungary on 1 July 2021. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Hungary has not listed its agreements with Mongolia, Montenegro and Switzerland under the MLI but indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in its agreement with Switzerland. Hungary also indicated in its response to the Peer Review questionnaire that the agreements with Mongolia and Montenegro do not give rise to material treaty-shopping concerns for Hungary.

Hungary is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁹⁰

B. Conclusion

No jurisdiction has raised any concerns about their agreements with Hungary.

Summary of the jurisdiction response - Hungary

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Albania	No	Yes MLI	PPT
2	Armenia	No	Yes MLI	PPT
3	Australia	No	Yes MLI	PPT
4	Austria	No	Yes MLI	PPT
5	Azerbaijan*	No	No	PPT
6	Bahrain	No	Yes MLI	PPT
7	Belarus	No	No	PPT
8	Belgium	No	Yes MLI	PPT
9	Bosnia-Herzegovina	No	Yes MLI	PPT
10	Brazil	No	No	PPT
11	Bulgaria	No	Yes MLI	PPT
12	Canada	No	Yes MLI	PPT
13	China (People's Republic of)	No	Yes MLI	PPT
14	Croatia	No	Yes MLI	PPT
15	Cyprus*	No	Yes MLI	PPT
16	Czech Republic	No	Yes MLI	PPT
17	Denmark	No	Yes MLI	PPT
18	Egypt	No	Yes MLI	PPT

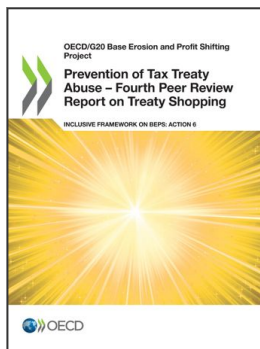
⁹⁰ For its agreements listed under the MLI, Hungary is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

19	Estonia	No	Yes MLI	PPT
20	Finland	No	Yes MLI	PPT
21	France	No	Yes MLI	PPT
22	Georgia	No	Yes MLI	PPT
23	Germany	No	Yes MLI	PPT
24	Greece	No	Yes MLI	PPT
25	Hong Kong (China)	No	Yes MLI	PPT
26	Iceland	No	Yes MLI	PPT
27	India	No	Yes MLI	PPT
28	Indonesia	No	Yes MLI	PPT
29	Ireland	No	Yes MLI	PPT
30	Israel	No	Yes MLI	PPT
31	Italy	No	Yes MLI	PPT
32	Japan	No	Yes MLI	PPT
33	Kazakhstan	No	Yes MLI	PPT
34	Korea	No	Yes MLI	PPT
35	Kuwait*	No	No	PPT
36	Latvia	No	Yes MLI	PPT
37	Liechtenstein	No	Yes MLI	PPT
38	Lithuania	No	Yes MLI	PPT
39	Luxembourg	No	Yes MLI	PPT
40	Malaysia	No	Yes MLI	PPT
41	Malta	No	Yes MLI	PPT
42	Mexico	No	Yes MLI	PPT
43	Morocco	No	Yes MLI	PPT
44	Netherlands	No	Yes MLI	PPT
45	North Macedonia	No	Yes MLI	PPT
46	Norway	No	No	PPT
47	Oman	No	Yes MLI	PPT
48	Pakistan	No	Yes MLI	PPT
49	Philippines*	No	No	PPT
50	Poland	No	Yes MLI	PPT
51	Portugal	No	Yes MLI	PPT
52	Qatar	No	Yes MLI	PPT
53	Romania	No	Yes MLI	PPT
54	Russian Federation	No	Yes MLI	PPT
55	San Marino	No	Yes MLI	PPT
56	Saudi Arabia	No	Yes MLI	PPT
57	Serbia	No	Yes MLI	PPT
58	Singapore	No	Yes MLI	PPT
59	Slovak republic	No	Yes MLI	PPT
60	Slovenia	No	Yes MLI	PPT
61	South Africa	No	Yes MLI	PPT
62	Spain	No	Yes MLI	PPT
63	Sweden	No	Yes MLI	PPT
64	Switzerland	No	No	PPT
65	Thailand	No	No	PPT
66	Tunisia	No	Yes MLI	PPT
67	Turkey	No	Yes MLI	PPT
68	Ukraine	No	Yes MLI	PPT
69	United Arab Emirates	No	Yes MLI	PPT
70	United Kingdom	No	Yes MLI	PPT
71	United States	No	No	PPT

72	Uruguay	No	Yes MLI	PPT
73	Viet Nam	No	No	PPT

Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	Chinese Taipei*	No
2	Iran*	No
3	Iraq	No
4	Kosovo*	No
5	Kyrgyzstan*	No
6	Moldova*	No
7	Mongolia	Yes
8	Montenegro	Yes
9	Turkmenistan*	No
10	Uzbekistan*	No



From:

Prevention of Tax Treaty Abuse – Fourth Peer Review Report on Treaty Shopping

Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/3dc05e6a-en>

Please cite this chapter as:

OECD (2022), “Hungary”, in *Prevention of Tax Treaty Abuse – Fourth Peer Review Report on Treaty Shopping : Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/b3a03403-en>

This work is published under the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of OECD member countries.

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at <http://www.oecd.org/termsandconditions>.