

International Tax Conference

**“Central and Eastern Europe tax experiences and problems
in the context of European integration”**

The John Paul II Catholic University of Lublin
19-20 November 2015, Lublin (Poland)

Recent changes in tax and taxation system in Hungary

Prof. Dr. Tamás M. Horváth, DSc

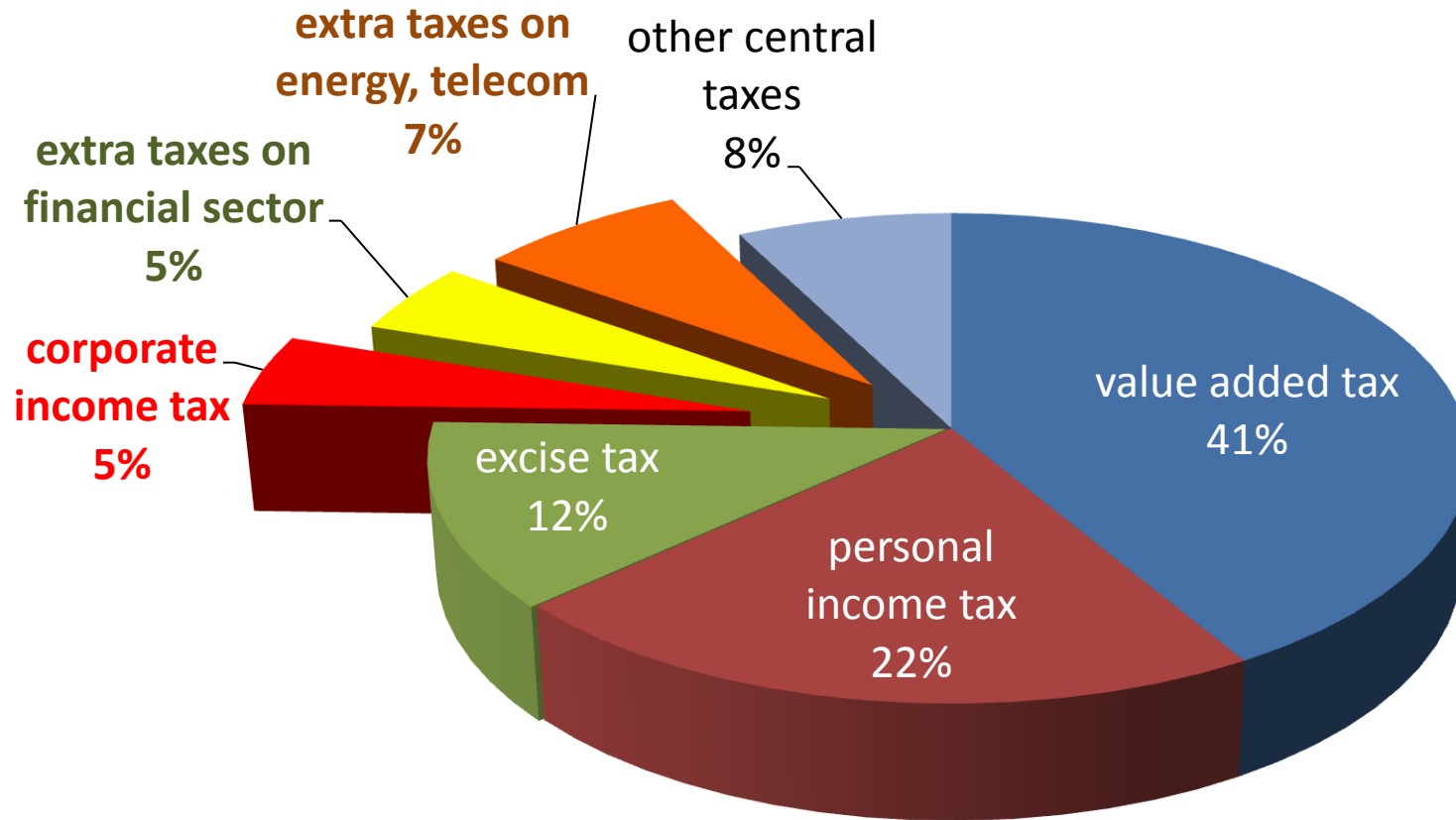
**Faculty of Political and Legal Studies, University of Debrecen,
Hungary & MTA–DE Public Service Research Group**

Head of Department & Leader of the Research Group

Kassai út 26., Debrecen H-4028 HUNGARY

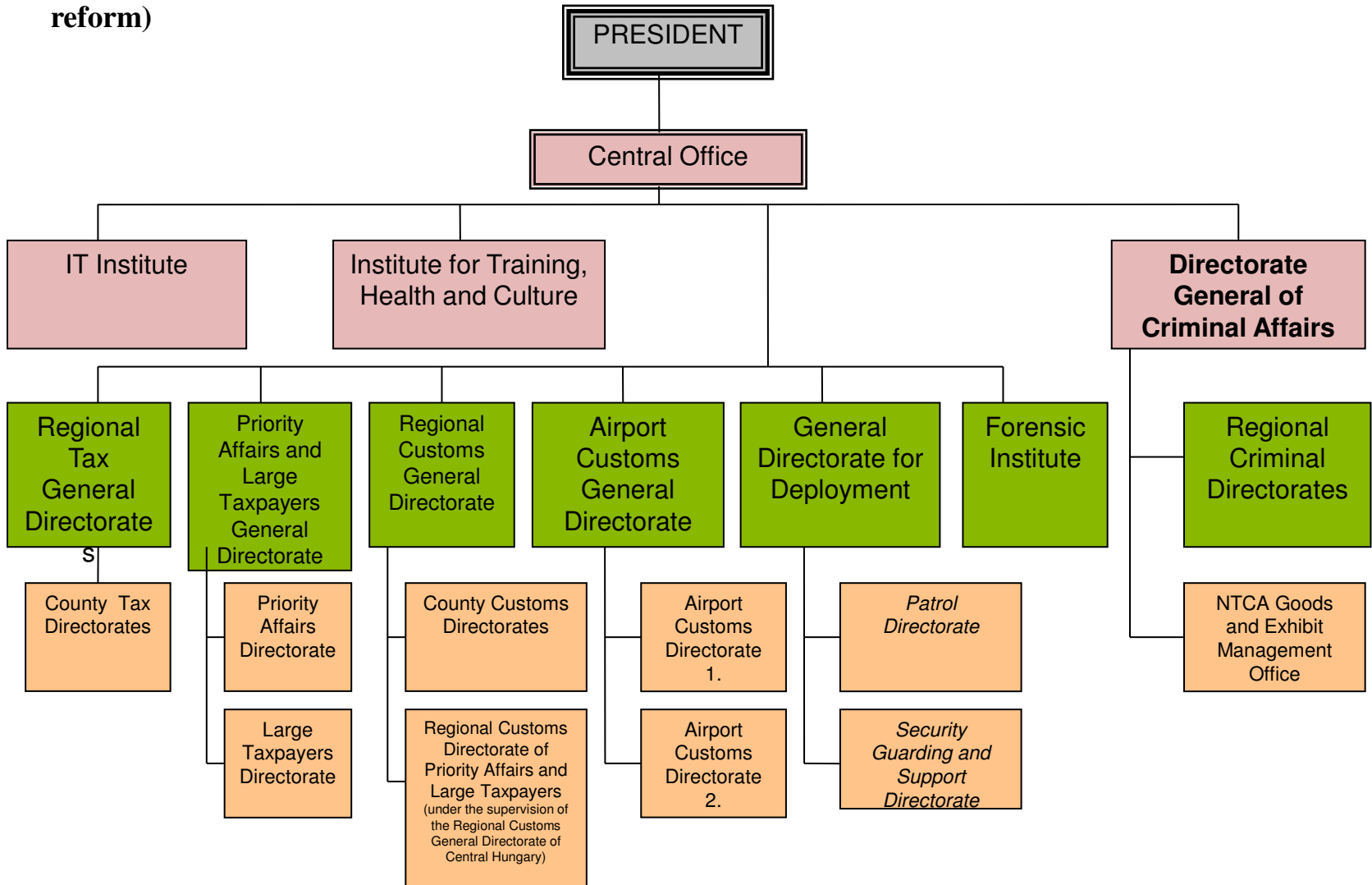
E-mail: horvath.m.tamas@law.unideb.hu

Revenues of central taxes in Hungary (2015)



Source: Csűrös, 2015

NATIONAL TAX AND CUSTOMS ADMINISTRATION IN HUNGARY 2015 (Before the forthcoming reform)

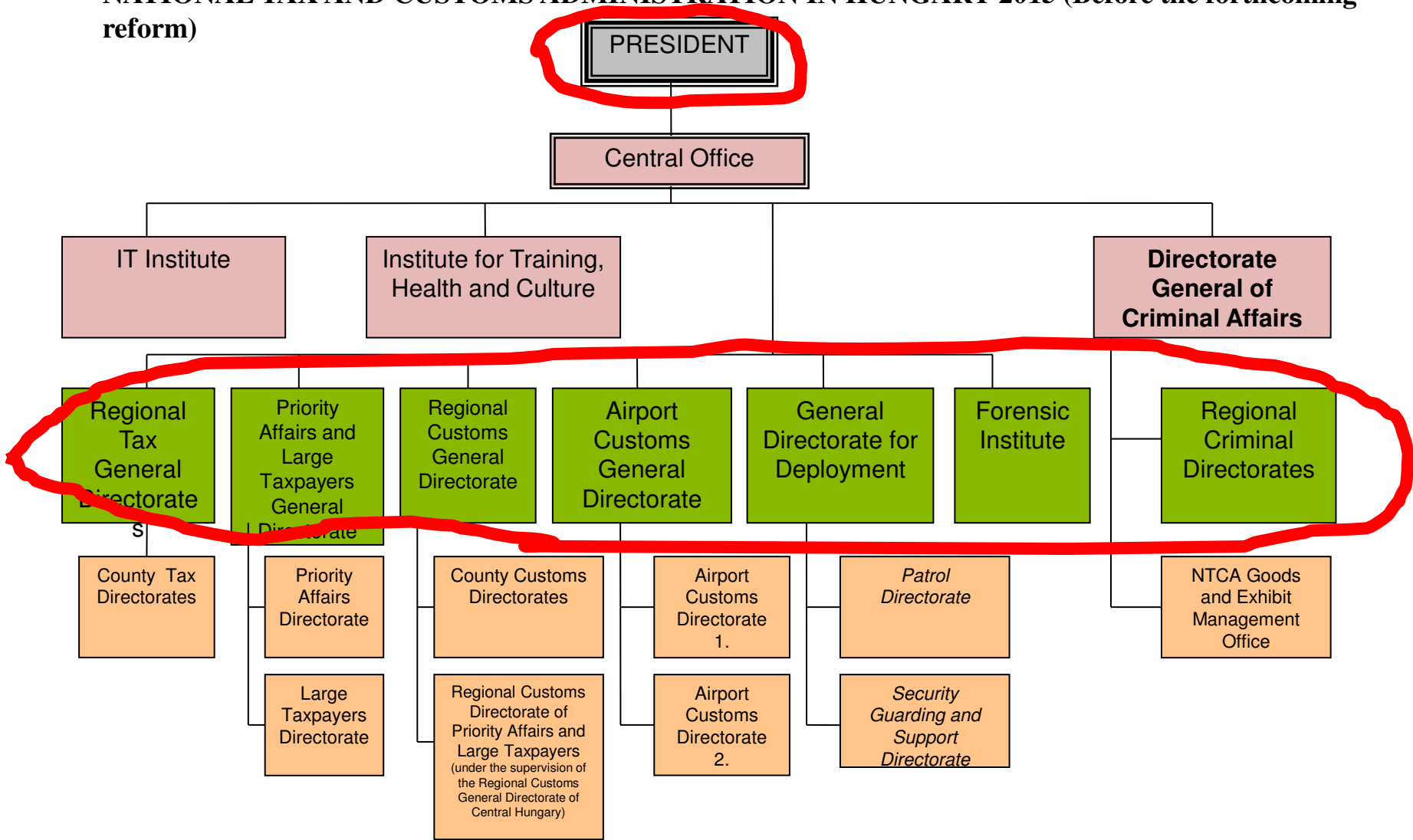


National Tax and Customs Administration's Central Organs: _____

A National Tax and Customs Administration's Mid level Organs: _____

A National Tax and Customs Administration's Low level Organs: _____

NATIONAL TAX AND CUSTOMS ADMINISTRATION IN HUNGARY 2015 (Before the forthcoming reform)

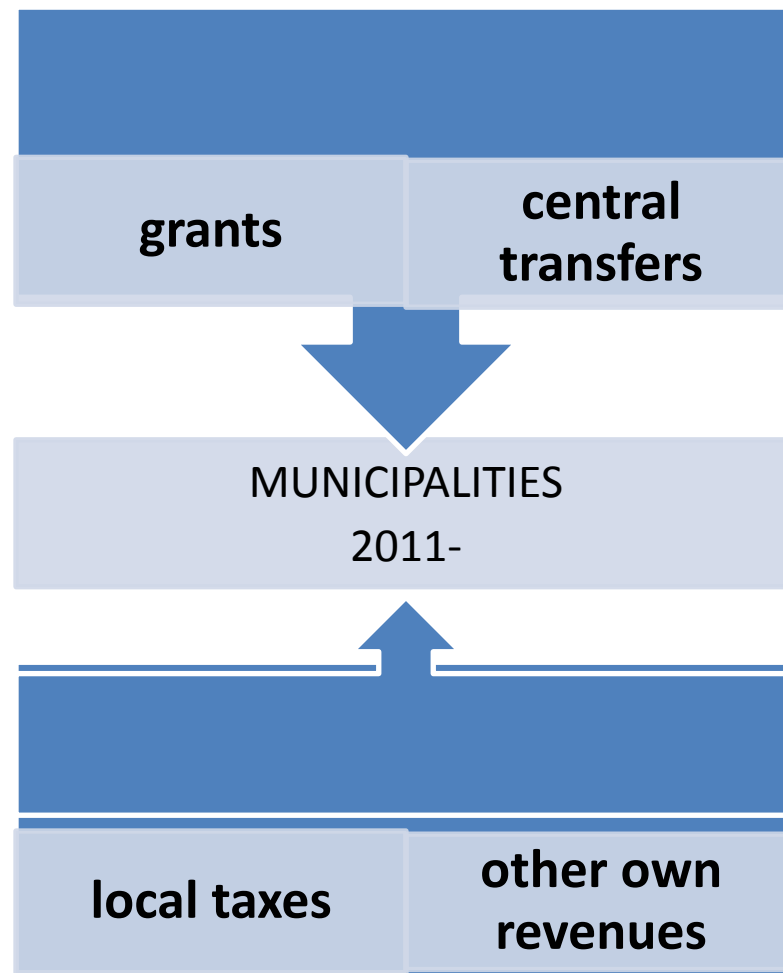
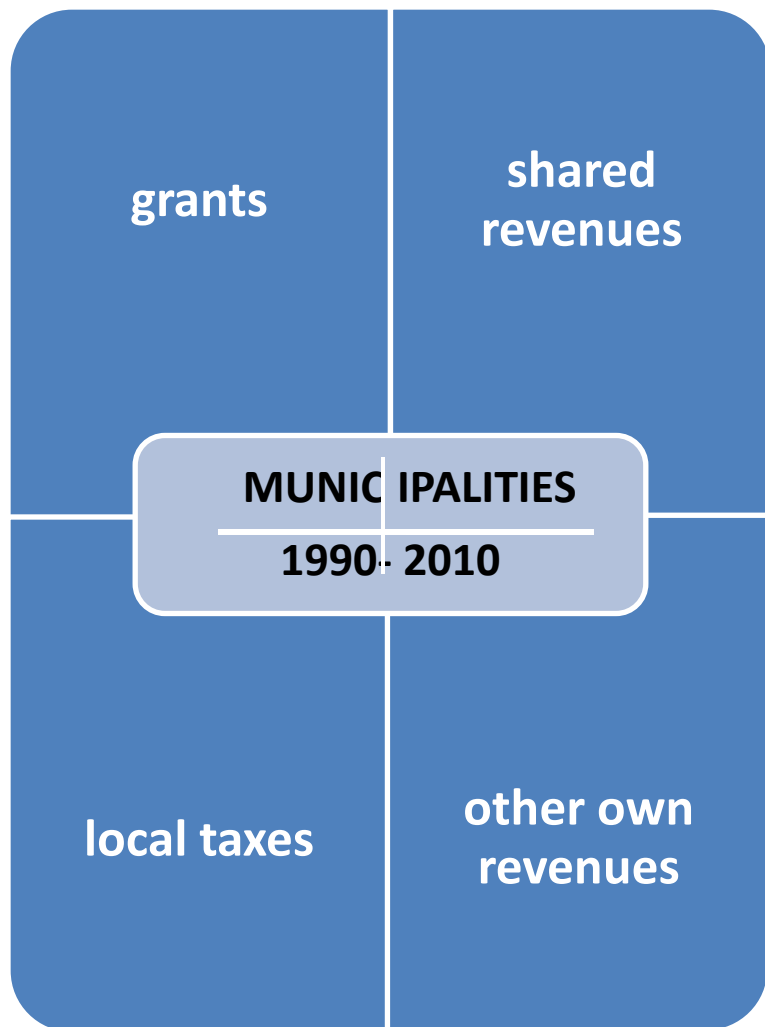


National Tax and Customs Administration's Central Organs: _____

A National Tax and Customs Administration's Mid level Organs: _____

A National Tax and Customs Administration's Low level Organs: _____

Comparing models of revenue systems in local regimes in Hungary (1990–)



Sources

- Csűrös, G. (2015) Tax system in Hungary and its changes due to the crises – pioneer or hazardous method of sectoral taxation?
- Horváth, T.M. (2015) Taxes as intergovernmental revenues
- Varga, J. (2015) The Hungarian tax administration system and its connection network