



Magyar gazdaságvédelmi intézkedések (COVID-19)

- **A magyar kormány**, a 1012/2020 (1.31) Korm. határozatával, 2020. január 31-én **operatív törzset hozott létre** a COVID-19 pandémia elleni felkészülés és védekezés érdekében.
- **Rendeletbe** foglalták a kormány gazdaságvédelmi intézkedéseit.
(<https://magyarkozlony.hu/dokumentumok/9ede64f74b967131f6e0b99bf4e092775ce6633c/megtekintes>)
- A vészhelyzet idejére, illetve az azt követő 15 napig **felfüggesztik a bírósági végrehajtásokat, kilakoltatásokat, valamint az adótartozások behajtását.**
- **Tovább jár a gyermekgondozásra nyújtott egészségbiztosítási és családtámogatási ellátás.**
 - o A támogatást a vészhelyzet megszűnéséig automatikusan biztosítják.
- A vészhelyzet idején **automatikusan jár a GYED, GYET, illetve GYES** azoknak a szülőknek is, akik számára közben megszűnt volna a támogatás folyósítása.
- **15 ezer forintig működik a paypassos fizetés, anélkül, hogy a kódot be kellene ütni,** így elkerülve, hogy hozzá kelljen érni a terminálhoz.
- **Részleges adó- és járulékmentesség.**
 - o **Számos vállalkozónak elengedik a KATA megfizetését** a vészhelyzet idejére, továbbá **kibővítik azoknak a munkáltatóknak a körét,** akik a vészhelyzet idején **mentesülnek járulékfizetési kötelezettségük alól,** és csak a 4 százalékos egészségbiztosítási járulékot kell fizetniük a munkavállalók után. **(a lista a Magyar Közlönyben olvasható)**
- **Minden magánszemély és vállalkozás** 2020. március 18. huszonnégyszeres fennálló **hitelének tőke- és kamatfizetési kötelezettsége az év végéig felfüggesztésre kerül.**
- A **rövidlejáratú vállalkozási hitelek** június 30-ig meghosszabbításra kerülnek.
- A 2020. március 19-től felvett hitelek THM-jét a Kormány a jegybanki alapkamat plusz 5%-ban maximalizálja.
- A Kormány június 30-ig a **turizmus, a vendéglátás, a szórakoztatás, a sport, a kultúra és a személyszállítás területén a munkáltatók járulékfizetési kötelezettségét teljesen elengedi,** míg a munkavállalók esetében nyugdíjjárulékot nem kell fizetni, és az egészségbiztosítás díja a törvényi minimumra csökken.
- A **KATA szerint adózó taxisok** átalányfizetési kötelezettsége alól június 30-ig **mentesülnek.**



- A fenti ágazatokban a helyiségek bérleti szerződését nem lehet felmondani, a bérleti díjat nem lehet megemelni.
- 2020. június 30-ig a turizmusfejlesztési hozzájárulást sem kell megfizetni.
- A munkavállalási szabályok rugalmasabbak lesznek, hogy a munkaadók és a munkavállalók könnyebben megegyezésre jussanak.

Exporthungary - COVID-19 koronavírussal kapcsolatos információ

- Forrás: <http://exporthungary.gov.hu/covid-19-koronavirus-tajekoztato>
- Rendőrség határinfó adatai
 - o <http://www.police.hu/hirek-es-informaciok/hatarinfo>
- Személy és teherforgalmat érintő intézkedések a határátkelőhelyeken
 - o http://exporthungary.gov.hu/download/6/13/92000/Eljarasi%20rend%2020200317_tol%20mod_1_hataratkelés.pdf
- Külföldön érvényben lévő áruforgalmi korlátozások
 - o [részletekért kérjük kattintson ide.](#)
- Tájékoztatás az Operatív Törzs a lakosság ellátásának biztosításához szükséges áruszállítás folyamatosságának biztosítása érdekében hozott döntéséről (gépkocsivezetőket érintő intézkedések)
 - o http://exporthungary.gov.hu/download/c/13/92000/Operativ_Torzsz_tajekoztatasa_gkvezetok_14_napos_karantenjarol_20200318.pdf
- Kamionforgalom az osztrák és szlovák határátkelőhelyeken
 - o <http://exporthungary.gov.hu/download/8/33/92000/Hataratkelok.jpg>
- Tájékoztatás egyes termékek kiviteli engedélyhez kötéséről
 - o <http://exporthungary.gov.hu/tajekoztatas-egyestermekek-kiviteli-engedelyhez-koteserol>
- Az MKIK összefoglalója a külkereskedelmi dokumentumok hitelesítését érintő intézkedésekről
 - o [részletekért kérjük kattintson ide](#)
- Magyar Közúti Fuvarozók Egyesülete
 - o <https://mkfe.hu/hu/mediamenu/hirek/belf%C3%B6ldi-h%C3%ADrek/10286-koronavirus.html>



Economic decisions for managing the emergency in Hungary (COVID – 19)

Short summary

- At the end of January 2020, a **Hungarian operational staff** was formed.
- **The immediate measures** adopted with a view to alleviating the economic effects of the coronavirus epidemic **have been published in Magyar Közlöny (Hungarian Gazette).**
- **Contactless payment limit raised to HUF 15,000** to help reduce virus.
 - o Increasing the contactless limit to HUF 15,000 serves to slow down the epidemic as **it reduces the need for customers using bank cards to come into physical contact with PIN terminals.**
- A **repayment moratorium** until the end of the year will be introduced for all loans taken out by individuals and companies until today.
- The maturities of **short-term business loans** will be extended until June 30.
- Starting 19.03.2020 the maximum APR for **consumer loans** will be determined at a level no higher than five percentage points over the MNB base rate (0.9%).
- The **tourism, hospitality, sports, culture, and passenger transportation industries** are particularly vulnerable to the effects of the COVID-19 pandemic.
 - o In these industries, **employer contributions will be entirely done away with, and the tax burden of employees will be significantly lowered.** Pension contributions will be abolished, and health insurance contributions will be decreased to the minimum level determined by the law until **June 30.**
- **Taxi drivers** using the fixed-rate KATA (small taxpayers' itemized lump-sum tax) system will be exempted from paying their flat fees until June 30.
- In the industries named above, **terminating property lease agreements will be forbidden, and increasing rental costs will also be banned.**
- Tourism development contributions will be suspended until June 30, he added.



2. Decrees concerning economic measures published in Hungarian Gazette

March 19

Source:

<http://abouthungary.hu/news-in-brief/decrees-concerning-economic-measures-published-in-hungarian-gazette/>

In accordance with the **prime minister's Wednesday announcements**, until the end of this year the government is suspending the principal and interest payment liabilities on loans taken out by all private individuals and businesses before Wednesday, and in sectors struggling with grave difficulties, including **tourism, catering and passenger transportation, they are cancelling the contribution payment liabilities of employers until June 30.**

According to the decree published in Magyar Közlöny (Hungarian Gazette), **the present provisions apply to loans already disbursed on the basis of contracts existing at twenty-four hundred hours on March 18.** The payment moratorium will last until December 31, 2020, and its term can be extended by the government.

The deadlines for the fulfilment of contractual payment obligations and the terms of contracts will be extended by the duration of the payment moratorium. Any contract expiring during the term of the state of danger will be extended to December 31, 2020.

Pursuant to the decree, unless the parties provide otherwise, during the term of the state of emergency, **debtors' principal, interest and fee payment liabilities arising from credit and loan contracts or financial lease contracts offered by lenders on a business basis will change** in such a way that debtors will be given respite for the fulfilment of their principal, interest and fee payment obligations arising from such contracts. The payment moratorium is without prejudice to the debtor's right to make payments as per the original terms of the contract.

The decree taking effect on Thursday also lays down that, in the case of **non-secured consumer loans** taken out on the basis of contracts concluded after its entry into force, the annual percentage rate cannot exceed the central bank base rate plus five percentage points.

In the tourism, catering, entertainment, gaming, film, performing arts, events and sports services sectors, rental contracts relating to premises serving non-housing purposes cannot be terminated by ordinary notice until June 30, 2020. The government may extend the ban on termination in a decree. **Rentals cannot be raised during the term of the state of emergency**, even if it is otherwise allowed by the contract.



In the case of businesses operating in these sectors, for the months of March, April, May and June 2020, **employers will be exempt from the payment of contributions on wages**. From among the contributions payable on wages, there will only be a health insurance contribution payment obligation in kind, with the proviso that its monthly rate cannot exceed the monthly amount of the health care services contribution, HUF 7,710.

During the period extending from March 1 to June 30, 2020, those obliged to pay tourism development contributions will not be required to pay any tourism development contribution.

A call center set up for advice on the coronavirus can be reached on +36-80-277-455 and +36-80-277-456 or by email under koronavirus@bm.gov.hu

March 24

Source: <http://abouthungary.hu/news-in-brief/regulations-related-to-taxation-released/>

The immediate measures adopted with a view to alleviating the economic effects of the coronavirus epidemic have been published in Magyar Közlöny (Hungarian Gazette).

Prime Minister Viktor Orbán announced yesterday that, after **taxi drivers, further small businesses and individual entrepreneurs would be granted exemption from the payment of the ‘KATA’ flat-rate tax until June 30 due to the coronavirus epidemic**.

‘KATA’ liabilities incurred before March 1 will be deferred; similar to tourism and catering, Hungarian media services will be given a tax break due to lost advertising revenues; evictions, confiscations and tax-related executions will be suspended; and during the state of emergency, various maternity entitlements will be extended.

According to the detailed regulations related to taxation, the laws on the **social contribution tax, the flat-rate tax of small taxpayer businesses and the tax of small businesses will be amended**, while there is an itemised list extending to twenty-six activities which come under the tax breaks or exemptions granted.

The decree lays down that taxpayers engaged in the specified activities will be exempt from the payment of ‘KATA’ – the flat-rate tax of small taxpayer businesses – for the months of March, April, May and June 2020.

Exemption from the payment of tax will not affect entitlement to social security services and the amounts thereof.

Any ‘KATA’ tax debts incurred before March 1, 2020 of small taxpayer businesses that came under the effect of the legislation in February can be paid in 10 equal instalments – each



instalment by the 12th of the subject-month – from the month following the quarter in which the state of emergency is lifted.

From March 1, 2020, the **state tax authority will not charge any penalties in relation to tax debts** up to the month following the quarter in which the state of emergency is lifted and for the duration of payment by instalments.

If a taxpayer fails to pay a due instalment, they will forfeit entitlement to the preferential arrangement and the debt will fall due in one sum.

Taxpayers subject to the payment of tourism development contributions who are required to declare tourism development contributions quarterly must establish, declare and pay the tourism contributions relating to the period between January 1, 2020 and February 29, 2020 in their tax returns to be submitted by April 20, 2020, while those required to submit declarations annually must establish, declare and pay the tourism development contributions relating to the periods between January 1, 2020 and February 29, 2020 and between July 1, 2020 and December 31, 2020 in their tax returns to be submitted by February 25, 2021.

According to the regulations, from April 15 **the limit of contactless card purchases authorised without a PIN number will increase to HUF 15,000**. As a result, according to estimates, in almost 90 percent of purchases customers will not be required to touch POS terminals.

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