



Submission Deadline: 31 May 2026

## DATA SHEET

### For the determination of the 2026 Chamber Membership Fee

Before completing this data sheet, please read the instructions on the reverse side carefully.

#### I. IDENTIFYING DATA:

Company/entrepreneur name: \_\_\_\_\_

Registered Seat: \_\_\_\_\_

Chamber Registration Number: \_\_\_\_\_

#### II. DETERMINATION OF THE MEMBERSHIP FEE:

Please complete the fields based on the figures for the year 2025, in accordance with the annual financial statements.

Description	Basis for Fee (kHUF)
1. Net sales revenue	_____ kHUF
2. Interest receivable and interest-like income	_____ kHUF
<b>3. Total net revenue (1+2)</b>	_____ kHUF
4. Cost of goods sold	_____ kHUF
5. Sold (mediated) services (including subcontractor performance)	_____ kHUF
6. Material costs	_____ kHUF
<b>7. Total deductions (4+5+6)</b>	_____ kHUF
<b>8. Calculated net revenue (3-7)</b>	_____ kHUF

#### MEMBERSHIP FEE PAYABLE:

a.) Basic membership fee \_\_\_\_\_ HUF

b.) Supplementary membership fee \_\_\_\_\_ HUF

rounded to the nearest kHUF

**Total (a +b):** \_\_\_\_\_ HUF

Hereby I declare that the information provided above is true and accurate.

Date: \_\_\_\_\_

Company signature

#### Part for the verification of the receipt

(To be completed by the Chamber of Commerce and Industry of Hajdú-Bihar County)

Date of receipt:

P.H.

Signature



#### Regional offices:

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H-4150 Püspökladány, Petőfi utca 2/1. | Telephone: +36 54 450 356



### Instructions for Completion

For the determination of the 2026 Chamber Membership Fee

#### I. IDENTIFYING DATA

These data are intended to precisely identify the Chamber member. Please complete the fields with current information.

#### II. DETERMINATION OF THE MEMBERSHIP FEE

Please complete the fields based on the figures for 2025, in thousand HUF (kHUF), in accordance with the annual financial statements.

1. **Net sales revenue:** Enter the amount of revenue excluding VAT received from business activities conducted by Chamber members subject to Act C of 2000 on Accounting and the Personal Income Tax Act.
2. **Interest receivable and interest-like income:** Enter the amount of received interest and interest-like income as defined by the Accounting Act.
3. **Total net revenue:** The sum of net sales revenue and received interest/interest-like income (lines 1 + 2).
4. **Cost of goods sold:** For companies maintaining double-entry bookkeeping: the cost of goods sold according to the Accounting Act. For single-entry bookkeeping entities and cash-based accounting entities (subject to the Personal Income Tax Act): the expenditure on inventory purchases for the year, minus the closing inventory value, plus the opening inventory value.  
*Inventory:* Purchased stock classified as commercial inventory under the Accounting Act.
5. **Sold (mediated) services (including subcontractor performance):** The value of subcontractor services invoiced to third parties by the taxpayer, where the taxpayer is in a contractual business relationship with both the client and the subcontractor under the Civil Code, as well as the value of re-invoiced mediated services.  
*Mediated services:* Services received by the taxpayer and transferred to a third party without modification.
6. **Material costs:** For companies maintaining double-entry bookkeeping: material costs as defined by the Accounting Act. For single-entry bookkeeping entities and cash-based accounting entities: expenditure on materials for the year, minus closing stock, plus opening stock.  
*Material stock:* Purchased stock classified as material inventory under the Accounting Act.
7. **Total deductions:** The sum of cost of goods sold, subcontractor performance, and material costs (lines 4 + 5 + 6).
8. **Calculated net revenue:** Difference between total net revenue and total deductions (line 3 – line 7).

#### MEMBERSHIP FEE PAYABLE

- a) **Basic membership fee:** Based on net revenue (line 3) according to the Accounting Act, assigned to the appropriate bracket in Table 1. The minimum basic fee is HUF 6,000, the maximum is HUF 120,000.
- b) **Supplementary membership fee:** Based on calculated net revenue (line 8). Payable if calculated net revenue exceeds 25,000 kHUF. The fee is 0.15% of the calculated net revenue (line 8 × 0.00015), rounded to the nearest thousand HUF, subject to rounding rules, or the amount corresponding to the relevant net revenue bracket in Table 2. The minimum supplementary fee is HUF 4,000, the maximum is HUF 880,000.

**Total:** Sum of basic and supplementary fees (a + b), representing the membership fee payable for 2026.

Table 1

Net Revenue (kHUF)	Basic Membership Fee (HUF)
0 – 25,000	6,000
25,001 – 50,000	15,000
50,001 – 100,000	25,000
100,001 – 250,000	35,000
250,001 – 1,000,000	45,000
1,000,001 – 5,000,000	60,000
5,000,001 – 10,000,000	84,000
10,000,001 – 15,000,000	96,000
Over 15,000,000	120,000

Table 2

Calculated Net Revenue (kHUF)	Supplementary Membership Fee (HUF)
Over 25,000	0.15%, but maximum 440,000
5,000,001 – 10,000,000	616,000
10,000,001 – 15,000,000	704,000
Over 15,000,000	880,000

