

12 COUNTRIES. 12 TAX SYSTEMS.

The year 2025 brings changes in the areas of taxes, duties and social contributions in all CEE and SEE countries. TPA offers an overview of the most important tax innovations in the year 2025.



Albania

Austria

Bulgaria

Croatia

Czech Republic

Hungary

Montenegro

Poland

Romania

Serbia

Slovakia

Slovenia

Hungary

Corporate Income Tax

Global Minimum Tax

Starting in 2025, Hungarian multinational group members may also be subject to tax advances on local top-up tax (QDMTT) by the 20th of the 11th month of the year following the tax year (in the case of the financial year coinciding with the calendar year, the first time on 20 November 2025).

Depreciation for hazardous waste storage

According to the general rule no depreciation for land and plots is deductible for corporate income tax purposes. Businesses can now deduct depreciation for land and plots used to store hazardous waste.

Value Added Tax

Extension of availability of 5% reduced rate for the sale of new residential properties

One significant update involves the 5% VAT rate on new residential property sales. This reduced VAT rate will continue to apply until the end of 2026.

Furthermore, for delayed construction projects, the reduced VAT rate may remain applicable in the period from January 1, 2027 until December 31, 2030, provided the building permit is available until the end of 2026.

Postponement of implementation of e-receipt system

The implementation of the electronic receipt (e-Nyugta) system, originally planned for earlier, has been postponed to July 1, 2025. This system aims to modernize receipt issuance and improve transaction transparency.

Sectoral taxes

Extension of retail sales tax for platform operators

Retail platforms will be subject to the retail sales tax based on the net sales of goods sold by other retailers through their platform.

Sectoral taxes continuing in 2025

The following most important sectorial taxes will continue through 2025.

- special tax on credit institutions and financial corporations, with a special tax deduction for the increase in the nominal value of government securities;
- additional tax on insurance companies, with the possibility of a special tax reduction linked to the increase in the nominal value of the stock of government securities;
- retail sales tax
- The Robin Hood tax, officially known as the income tax of energy suppliers remains in force with a tax rate of 41%.

Other Taxes

Inflation-linked tax adjustments

Certain tax rates will automatically increase annually based on the July inflation rate of the previous year.

The changes include:

- Excise duties on tobacco products, spirits, and fuels.
- Vehicle-related taxes such as registration tax, vehicle tax, and transfer tax.
- Starting in 2026, company car tax will also be adjusted for inflation.

Increase in company car tax rates

The company car tax rates will change starting January 1, 2025, with an approximate 20% increase, and from January 1, 2026, it will be adjusted annually based on the inflation rate of the previous year's July.

Accounting and reporting requirements

Thresholds for auditing and financial reporting will increase in 2025: The turnover threshold for mandatory audits will rise from HUF 300 million to HUF 600 million.