

Government Decree 273/2006 (XII. 23.)

on the Tax and Financial Control Administration

Acting within its original legislative competence conferred under Paragraph (2) of Article 35 of the Constitution and within its powers conferred under Paragraph (3) of Article 40 of the Constitution, and pursuant to the authorization conferred under Subsection (10) of Section 182 of Act XCII of 2003 on the Rules of Taxation (hereinafter referred to as "RTA") and Paragraph a) of Subsection (2) of Section 124 of Act XXXVIII of 1992 on Public Finances, the Government has adopted the following Decree:

Legal Status and Organizational Structure of the Hungarian Tax and Financial Control Administration in its Capacity as the State Tax Authority

Section 1.

(1) The Hungarian Tax and Financial Control Administration (hereinafter referred to as "APEH") is a central bureau. The APEH is a body governed by public law of independent management, it is placed under the supervision of the Minister of Finance, and it is vested with legal personality and with full powers of control over the relevant appropriation chapters.

(2) The APEH is seated in Budapest.

Section 2.

(1) The APEH shall carry out its duties through its central bodies, the Large Taxpayers Directorate, and its regional branches.

(2) The central bodies of the APEH are the Head Office, the IT and Tax Settlement Office and the Training Institute.

(3) The regional branches of APEH are:

a) in Budapest and Pest County, the Central Hungarian Regional Directorate of APEH, seated in Budapest;

b) in the counties of Borsod-Abaúj-Zemplén, Heves and Nógrád, the Northern Hungarian Regional Directorate of APEH, seated in Miskolc;

c) in the counties of Hajdú-Bihar, Jász-Nagykun-Szolnok and Szabolcs-Szatmár-Bereg, the Northern Great Plain Regional Directorate of APEH, seated in Nyíregyháza;

d) in the counties of Bács-Kiskun, Békés and Csongrád, the Southern Great Plain Regional Directorate of APEH, seated in Szeged;

e) in the counties of Győr-Moson-Sopron, Vas and Zala, the Western Transdanubian Regional Directorate of APEH, seated in Győr;

f) in the counties of Fejér, Komárom-Esztergom and Veszprém, the Central Transdanubian Regional Directorate of APEH, seated in Székesfehérvár;

g) in the counties of Baranya, Somogy and Tolna, the Southern Transdanubian Regional Directorate of APEH, seated in Pécs.

(4) The Large Taxpayers Directorate is seated in Budapest.

(5) The regional branches of the APEH operate organizational units in each county and in Budapest.

Section 3.

(1) The APEH has its own appropriation chapter within the budgetary chapter of the Ministry of Finance. The regional branches, the Large Taxpayers Directorate, the Training Institute and the IT and Tax Settlement Office are funded from the APEH budget.

(2) The regional branches of the APEH, the Large Taxpayers Directorate, the Training Institute and the IT and Tax Settlement Office are bodies governed by public law vested with legal personality and with limited powers of independent management and limited powers of control.

Executive Officers of the APEH

Section 4.

- (1) The chief executive officer of the APEH is the President.
- (2) The Minister of Finance is vested with authority to appoint and dismiss the President of the APEH.¹
- (3) The candidate for the office of president of the APEH must be a Hungarian citizen with a degree of higher education in the relevant field, with at least five years of experience in public administration, five years of experience in management, and must have an extraordinary professional reputation.
- (4) The President of the State Audit Office shall have the right, upon the initiative of the Minister of Finance, to opine on the appointment of the President of the APEH, and the candidate may be heard by the Parliamentary Budget, Finance and Audit Committee.

Section 5.

- (1) The vice presidents of the APEH and the chief financial officer are appointed for an unfixed duration, and dismissed by the Minister of Finance upon the recommendation of the President of the APEH.
- (2)² Candidates for the office of vice presidents of the APEH and for the office of chief financial officer must be Hungarian citizens with a degree of higher education in the relevant field, with at least five years of experience in public administration or at a body exercising public functions, and three years of experience in management.

Section 6.

- (1) The leaders of the regional branches, the Large Taxpayers Directorate, the Training Institute and the IT and Tax Settlement Office are directed by the director appointed by the President.
- (2) The director of the regional branches and the Large Taxpayers Directorate shall appoint technical directors to supervise the technical aspects of their operations, and the directors of the Training Institute and the IT and Tax Settlement Office shall appoint deputy directors to assist them in their work.

Section 7.

The Minister of Finance shall exercise employer's rights regarding the President of the APEH. The President shall exercise employer's rights over the vice presidents and the chief financial officer, with the exception of appointment and dismissal. The President shall exercise employer's rights over the director of the regional branches, the Large Taxpayers Directorate, the Training Institute and the IT and Tax Settlement Office, and the director shall exercise employer's rights over the technical directors and deputy directors.

Control and Supervision

Section 8.

- (1) The regional branches, the Large Taxpayers Directorate, the Training Institute and the IT and Tax Settlement Office shall be controlled by the Central Bureau.
- (2) The Head Office shall function as the superior authority in official proceedings falling within the jurisdiction of the APEH over the regional branches and the Large Taxpayers Directorate.³
- (3)⁴

¹ Modified by paragraph a) Section 6 of Government Decree 319/2008 (XII. 29.).

² Established by Section 1 of Government Decree 159/2008 (VI. 10.). In force as of 11.06.2008.

³ Modified by paragraph b) Section 6 of Government Decree 319/2008 (XII. 29.).

⁴ Repealed by paragraph c) Section 6 of Government Decree 319/2008 (XII. 29.).

Delegations

Section 9.

(1) The Government shall delegate the Hungarian Tax and Financial Control Administration to discharge the duties of the state tax authority.

(2) Inside the APEH, the Government shall delegate the Head Office to function as the liaison administration body defined in Chapter V of the RTA. Inside the Head Office, the President of the APEH shall delegate a department entitled the Central Liaison Office (KKI) to enforce the tax cooperation regulations of the European Communities in the field of taxation.

(3) The Government shall delegate - in harmony with the Act on Misdemeanor Offenses - the Head Office to serve in the capacity of the misdemeanor authority in connection with gambling operations.

(4) The body appointed by the Government to exercise central control is the Large Taxpayers Directorate.

The Tasks and Duties of the APEH

Section 10.

(1) The powers vested upon the APEH apply to:

a) mandatory payments which are due - in part or whole - to the central budget, the Pension Insurance Fund, the Health Insurance Fund or any extra-budgetary fund;

b) subsidies paid from the central budget or from extra-budgetary funds, tax refunds or tax repayment [Paragraphs a)-b) hereinafter referred to collectively as "tax"],

in terms of assessment, collection, keeping records, enforcement, refunds, disbursement and control, unless otherwise prescribed by an act of Parliament or government decree.

(2) The APEH shall be responsible to discharge the duties conferred upon the state tax authority in connection with granting and reclaiming government guarantees (surety facilities), and with monitoring the redemption of government guarantees.

(3) The APEH shall be responsible to discharge the duties conferred upon the state tax authority in connection with public debts enforced as taxes and with other mandatory payments.

(4) The responsibilities of the APEH shall include the authorization of gambling operations and to maintain the related records and registers, and to oversee compliance with the provisions of the Act on Gambling Operations and the Act on the Prevention and Combating of Money Laundering and, furthermore, to serve in the capacity of the misdemeanor authority in connection with gambling operations.

(5) The APEH shall be responsible to discharge the duties conferred by law upon the state tax authority in connection with declaration, collection, records, control, enforcement, refunds and transfer of private pension fund membership fees, furthermore, to discharge the duties conferred by law upon the state tax authority in connection with the supply of information to private pension funds.

(6) The APEH shall be responsible to discharge the duties conferred by law upon the state tax authority in connection with the register of insured workers employed by employers and payers, and with the disclosure of such data to the register of the health insurance on insured persons and to the employment authority.

(7) The APEH shall proceed in the capacity of creditor in bankruptcy, liquidation and winding-up proceedings, in property distribution proceedings and debt consolidation proceedings as regards the claims which are due to the central budget, and shall function as a credit representative in connection with the claims which are due to the customs authority. The APEH shall be responsible to discharge the duties conferred by law upon the state tax authority in connection with judicial enforcement proceedings.

(8) The APEH shall discharge the duties conferred upon it by legal regulations adopted for the implementation of the Act on Public Finances relating to cash supply.

(9) In accordance with the legal regulations adopted for the implementation of the Act on Public Finances, the APEH shall discharge the duties relating to the distribution of revenues from levies among the central budget, and the local governments of Budapest, the counties and cities of county

rank, and shall carry out the final accounting of levies by the procedure laid down in legal regulation and shall disclose the related data and information to the Minister of Finance.

(10) The APEH shall conduct the procedure necessary for establishing fair market value, maintain the relevant records and shall collect and refund the fees for these procedures as appropriate. The APEH shall send a copy of the final resolutions adopted in conclusion of the proceedings for establishing the fair market value to the Minister of Finance, and shall prepare a report for the Minister of Finance each year regarding the fees collected for proceedings conducted for establishing the fair market value, including the conclusion drawn upon such proceedings.

(11) The APEH is also responsible to compile and process tax and cash flow data, to summarize and process the findings of inspections, and to supply the relevant information relating to these circumstances to the government bodies with a role in shaping the government's economic policies.

(12) The bodies of the APEH shall supply information concerning revenues on a yearly basis and to the extent necessary to local governments which affect the budgets of local governments of communities and local minority self-government bodies. The Minister of Finance shall determine the contents of data to be disclosed in conjunction with the Minister of Local Government.

(13) The APEH shall process the data necessary and available for the public finance system to function, and shall supply it to the Minister of Finance, and shall provide computer services to the budgetary agencies specified by the Minister of Finance.

(14) When discharging their duties the regional branches and the Large Taxpayers Directorate shall cooperate with the local governments of communities and local minority self-government bodies in their area of jurisdiction.

(15) The competent regional branch of the APEH or the Large Taxpayers Directorate shall have powers to file charges on behalf of the Government in the civil court for damages resulting from any criminal conduct relating to taxes and budgetary subsidies falling within the competence of the state tax authority.

(16) The Large Taxpayers Directorate shall handle the duties related to the taxation of taxpayers conferred under its exclusive jurisdiction by legal regulation, and shall conduct the central control procedures ordered by the President of the APEH.

(17) The Head Office, or the IT and Tax Settlement Office shall gather and archive tax-related data and information, and shall provide data processing and data disclosure services for economic analyses to the competent government agencies.

(18) The Training Institute is competent for conducting training and further education for the employees of the APEH, and for making the necessary arrangements.

(19) The APEH shall set up and operate a business association for the development and improvement of computer systems and electronic administration, where the President of the APEH shall exercise owner's rights.

(20) The APEH shall carry out all duties conferred upon it by an act of Parliament, government decree or ministerial decree.

Bodies of the First Instance

Section 11.

(1) Subject to the exceptions set out in Subsections (2)-(4), the regional branches of the APEH and the Large Taxpayers Directorate shall hear cases falling within the competence of the APEH in the first instance.

(2) Duties relating to the levying, assessment, administration, payment, records, cancellation, refund of duties, and to the payment of procedural fees shall be handled in the first instance - unless otherwise prescribed by legal regulation - by the county or Budapest subdivision of the APEH in charge of duties with jurisdiction for the county in question or Budapest, on behalf of the competent APEH regional directorate (hereinafter referred to as "county or Budapest subdivision in charge of duties").

(3)⁵ The Large Taxpayers Directorate shall conduct proceedings in the first instance for establishing fair market value.

⁵ Amended by Section 5 of Government Decree 319/2008 (XII. 29.).

(4) The duties of the APEH relating to the assignment of blocks of serial numbers for invoices, simplified invoices and receipts shall be discharged by the Head Office.

Section 12.

(1)⁶ The Head Office shall proceed in connection with regulatory duties relating to gambling operations.

(2)⁷

(3) As regards game rooms, operation is subject to the prior official assessment of the notary of the local government of the municipality, or district in Budapest, where the game room is located, declaring that the game room proposed to be installed in the area of jurisdiction of the local government is in compliance with building regulations and with the provisions of Act XXXIV of 1991 on Gambling Operations (hereinafter referred to as "the Gambling Act"), and for granting consent for the game room under the right of discretion in due observation of the criteria specified in Paragraph a) of Subsection (4) of Section 2 of the Gambling Act.

(4) According to Subsection (10) of Section 27 of the Gambling Act, in connection with the authorization of a casino the APEH shall obtain the official opinion of the notary of the local government of the municipality, or district in Budapest, where the game room is located.

(5)⁸ The penalties imposed in connection with gambling operations shall be enforced by the regional directorate of jurisdiction by reference to the taxation matters of the person sanctioned, or by the Large Taxpayers Directorate if applicable.

General Jurisdiction

Section 13.

Unless otherwise provided by an act of Parliament or government decree, the regional directorate competent:

a) according to the permanent or, in the absence of such, temporary place of abode of a private individual;

b) according to the registered address or, in the absence of such, the place of business of a business association lacking the legal status of a legal person, including private entrepreneurs;

c) according to the registered address or, in the absence of such, the place of business of a legal person or other organization (venue of operations),

shall have jurisdiction.

Special Jurisdiction

Section 14.

(1) The competent tax authority handling the tax matters of an employer (payer) shall have competence to settle any dispute concerning the withholding of tax advances between that employer (payer) and a private individual.

(2) If an entrepreneur has more than one place of business, the regional branch for the place of business registered first shall have competence. The regional branch with competence for the premises registered subsequently shall also be authorized to carry out inspections at the taxpayer's premises for compliance with other tax obligations and to conduct information-gathering inspections.

(3) Taxpayers may request any regional branch of the APEH to proceed in the first instance regarding verification of tax, income and domicile, with the exception of the taxpayers referred to in Paragraphs a)-h) of Subsection (1) and Subsection (2) of Section 15. Certificates relating to duties -

⁶ Amended by paragraph (2) Section 6 of Government Decree 119/2007 (V. 31.). In force as of 15.06.2007.

⁷ Repealed by paragraph (1) Section 5 of Government Decree 358/2007 (XII. 23.). No longer in force as of 01.01.2008.

⁸ Established by Section 2 of Government Decree 119/2007 (V. 31.). In force as of 15.06.2007. Shall apply to pending proceedings as well.

other than the duties specified in Section 19 - shall be issued by the competent county or Budapest subdivision in charge of duties.

(4) Where the competence of a tax authority terminates after a control procedure has been initiated due to changes in the grounds for competence, or the tax authority learns that its competence has been terminated after the control procedure has been initiated, the same tax authority shall conclude the procedure and have competence to carry out any official taxation proceeding that may be necessary.

(5) If there is any change in the registered address, place of business or residence address that has been properly reported by the taxpayer before the notice reaches the tax authority as a consequence of which a control procedure would entail unreasonable costs for the taxpayer, the taxpayer shall have the right to request the director of the tax authority to transfer the case to the tax authority that has competence for the new address.

(6)⁹ The regional branches of the APEH competent in excise matters may conduct inspections outside their area of competence when so directed or permitted by the President of the APEH. The related inspection outside the area of competence shall be conducted on the seat, settlement respectively the residence, seat, settlement of the taxpayer affected by the related inspection.

(7)¹⁰ The Large Taxpayers Directorate may in cases otherwise not falling in its exclusive jurisdiction but founded by national defence or national security with the direction of the President of the APEH conduct inspections at taxpayers which are or have been in contractual relations with the Hungarian Army or the security services. In administrative proceedings started as a result of the findings of these inspections also those proceedings shall be carried out by the Large Taxpayers Directorate.

Exclusive Jurisdiction

Section 15.

(1) With respect to taxes and budgetary subsidies conferred under the competence of the state tax authority, the following shall - with the exception of duties, other than the duties specified in Section 19 and unless otherwise prescribed by legal regulation - fall within the jurisdiction of the Large Taxpayers Directorate:

- a)¹¹ the VAT refund applications submitted in accordance with the Act on Value Added Tax by:
 - aa) non-established taxable person,
 - ab) diplomatic missions and consular posts, the staff of diplomatic missions and consular posts, international bodies recognized as such by the public authorities of the Republic of Hungary, or by their representative offices, officers of the international body,
 - ac) the armed forces of a country that is a party to the North Atlantic Treaty (NATO),
 - ae) the armed forces of the United Kingdom,
 - af) persons or organizations engaged in activities in the public interest;
- b)¹² the taxation matters relating to payments made by diplomatic missions and consular posts, and other similar international organizations to private individuals in their employ, who are liable to taxation in Hungary;
- c) the taxation matters of foreign nationals who have no registered office, place of business, permanent or temporary residence or place of abode in the Republic of Hungary, including the taxpayers specified in Schedules Nos. 4 and 8 of the RTA;
- d) the taxation matters of foreign-registered companies engaged in business activities on premises that are not treated as a branch office;
- e) the taxation matters of the Hungarian Army, law enforcement organizations and their regular and contract staff, public officials and civil servants;

⁹ Established by Section 1 of Government Decree 319/2008 (XII. 29.). In force as of 01.01.2009. Shall apply to future proceedings.

¹⁰ Enacted by Section 2 of Government Decree 319/2008 (XII. 29.). In force as of 01.01.2009. Shall apply to future proceedings.

¹¹ Established by Section 1 of Government Decree 358/2007 (XII. 23.). In force as of 01.01.2008. Point A does not contain sub point ad). See also Section 6 of Government Decree 358/2007 (XII. 23.).

¹² Established by Section 1 of Government Decree 358/2007 (XII. 23.). In force as of 01.01.2008 See also Section 6 of Government Decree 358/2007 (XII. 23.).

f) the taxation matters of organizations controlled and supervised by the Minister of Defence as well as business associations and public-benefit companies where owner's rights are exercised by the Minister of Defence on behalf of the State;

g) the taxation matters of business associations and public-benefit companies supervised and controlled by the Minister of Justice and Law Enforcement, or by the General Directorate of the National Prison Administration of the Ministry of Justice and Law Enforcement, where owner's rights are exercised by the Minister of Justice and Law Enforcement or by the General Directorate of the National Prison Administration on behalf of the State;

h) the taxation matters of employees of the APEH;

i) the taxation matters of major taxpayers specified in specific other legislation.

(2) The Large Taxpayers Directorate shall handle the taxation matters of the Head Office and its regional branches, the Training Institute, and the IT and Tax Settlement Office.

(3) Financial representatives shall submit the notifications prescribed under Subsection (3) of Section 9 of the RTA to the Large Taxpayers Directorate.

(4) The Large Taxpayers Directorate shall have competence to carry out the central control procedures defined in the RTA. If the Large Taxpayers Directorate conducts the central control procedures and the ensuing regulatory proceedings in a single proceedings, concurrently involving several taxpayers, it shall send a copy of each of the final resolutions delivered in conclusion of the proceedings to the competent regional branch of concern.

Section 16.

(1) The accounts of taxpayers who meet the conditions set out for major taxpayers on the first day of the tax year shall remain to be administered by the Large Taxpayers Directorate in connection with tax matters conferred under the competence of the Large Taxpayers Directorate for three consecutive years even if their tax return for any tax year during this period indicates figures below the prescribed amount limit.

(2) Taxpayers established by succession (other than demerger) shall be under the competence of the Large Taxpayers Directorate if their predecessors met the requirements set out by law.

(3) If a taxpayer who falls under the competence of the Large Taxpayers Directorate is undergoing bankruptcy, liquidation or winding-up proceedings, the related duties shall be handled by the Large Taxpayers Directorate.

Section 16/A¹³

(1) During the life of the group taxation arrangement the Large Taxpayers Directorate shall have powers to proceed in the taxation matters of members participating in the group and in all proceedings relating to group taxation, in particular as regards the formation or termination of such group, joining or withdrawing from the group taxation arrangement, the liability of members and nonmember taxable persons, and in the procedures relating to group identification numbers.

(2) Interim tax returns shall be submitted to the Large Taxpayers Directorate:

a) in connection with all taxes due for periods preceding the time when joining the group taxation arrangement, for which a VAT return has not been filed; and

b) in connection with value added tax due for tax periods during the life of the group taxation arrangement.

(3) The tax authority shall keep records on the compliance of taxable persons participating in a group taxation arrangement with value added tax liabilities separately.

Competence Related to Duties

Section 17.

¹³ Enacted by Section 3 of Government Decree 319/2008 (XII. 29.). In force as of 01.01.2009. Shall apply to future proceedings.

(1) Inheritance duty shall be levied by the county or Budapest subdivision in charge of duties competent for the place where:

- a) the notary public handling the probate proceeding is registered;
- b) the last known domestic place of residence of the testator was located if there is no probate proceeding by a notary public or, if unknown, by the county or Budapest subdivision in charge of duties appointed by the President of the APEH;
- c) the last known place of residence of the testator was located if the registered office of the notary public is located in Budapest.

(2) Gift tax and duty on a quid pro quo transfer of property shall be levied by the county or Budapest subdivision in charge of duties competent for the place where:

- a) the property is located;
- b) the property first indicated in the contract is located if the property to which the duty pertains is located in a place where the county or Budapest subdivision in charge of duties have joint jurisdiction, provided that the property in question is real estate property or a right in real estate property.

(3) In cases where a right that is not related to any personal property or real estate property is donated or acquired in a manner subject to duty on a quid pro quo transfer of property, the county or Budapest subdivision in charge of duties in whose area of competence the principal contracting party has a permanent or temporary domicile, or in the absence of either a registered office, or in the absence of such, the place of business or venue of operations [hereinafter referred to collectively as "domicile (registered office)"] shall have competence to impose the duty.

(4) The county or Budapest subdivision in charge of duties where the acting authority is located or where the party subject to duty payment obligation has his domicile (registered office) shall have competence to establish, on the basis of the imposition, the procedural fee that is payable in cash.

(5) The duty to be paid when a license for an independent medical practice is inherited, donated or acquired for valuable consideration shall be levied by the county or Budapest subdivision in charge of duties in whose jurisdiction the permanent or temporary domicile is located, or in the absence of these, where the temporary place of abode of the new license-holder is located.

(6) Upon the substantiated request of the party concerned or for reasons of preclusion, the President of the APEH may delegate another county or Budapest subdivision in charge of duties for the imposition of the duty in derogation of the sphere of competence set out in this Decree.

(7) Based on a protocol issued under statutory provision, the duty shall be imposed by the county or Budapest subdivision in charge of duties with jurisdiction over the place where the residence of the person liable to pay the duty is located or, if more than one such party is involved, that of the principal party liable to pay the duty or, if such party is a foreign national, the address (registered office) of the next domestic entity in line. If all of the parties obliged to pay the duty reside abroad, the duty shall be imposed by the county or Budapest subdivision in charge of duties with jurisdiction over the agency that issued the protocol. The protocol shall be sent to the county or Budapest subdivision in charge of duties acting in the case to which it pertains.

Section 18.

(1) Proceedings for the cancellation of duty shall fall within the competence of the county or Budapest subdivision in charge of duties that has originally imposed or established the duty in accordance with Section 17.

(2) Proceedings for the refund of duties shall be conducted:

- a) in connection with duties paid as levied under Section 77 of Act XCIII of 1990 on Duties (hereinafter referred to as "Duties Act"), by the county or Budapest subdivision in charge of duties, on whose account the duty was ordered payable;

- b) in connection with duties paid in remedy proceedings in accordance with Section 32 of the Duties Act, by the county or Budapest subdivision in charge of duties of jurisdiction by reference to the domicile (registered office) of the client, or to the place where the court is seated;

- c) in connection with duties paid according to the first sentence of Subsection (12) of Section 73 of the Duties Act, where the related proceeding did not materialize, by the county or Budapest subdivision in charge of duties of jurisdiction by reference to the domicile (registered office) of the client;

d) in connection with duty stamps that are damaged, accidentally affixed or no longer needed as referred to in Section 94 of the Duties Act, by the county or Budapest subdivision in charge of duties of jurisdiction by reference to the seat of the acting authority or court, or to the domicile (registered office) of the client;

e) in the cases described in the first sentence of Subsection (2) of Section 81 of the Duties Act, if duty was paid by duty stamp, by the county or Budapest subdivision in charge of duties of jurisdiction by reference to the seat of the acting authority or court.

(3) The duty payable together with costs shall be transferred by the acting arbitration court under Subsection (3) of Section 74 of the Duties Act to the Budapest subdivision of the APEH Central Hungarian Regional Directorate in charge of duties.

Section 19.¹⁴

As regards the proceedings opened by the regional directorates or by the Large Taxpayers Directorate, the regional directorate (Large Taxpayers Directorate) where the proceedings were opened and is in progress shall have jurisdiction to adopt the resolution for establishing the amount of any unpaid procedural duties and default penalty specified in Subsection (3) of Section 73 of the Duties Act.

Section 20.

(1)¹⁵ In connection with any request for payment facilities or reduction relating to any duty payment obligation, including any enforcement proceedings and the exercise of the right of withholding under Section 151 of the RTA, the regional directorate of jurisdiction by reference to the taxation matters of the person affected, or by the Large Taxpayers Directorate if applicable, shall have competence.

(2)¹⁶

Closing Provisions

Section 21.

(1) This Government Decree shall enter into force on 1 January 2007.

(2)¹⁷

(3) The passage "and public-benefit companies" in Paragraphs f) and g) of Subsection (1) of Section 15 of this Decree shall be repealed effective as of 1 July 2009.

Section 22.¹⁸

The Minister of Finance is hereby authorized to decree the definition of positions in the APEH which are deemed important and confidential, and of the positions which are protected due to restricted data access under public service relationships for which a psychiatric examinations is required.

¹⁴ Established by Section 4 of Government Decree 119/2007 (V. 31.). In force as of 15.06.2007. Shall apply to pending procedures as well.

¹⁵ Established by Section 5 of Government Decree 119/2007 (V. 31.). In force as of 15.06.2007. Shall apply to pending procedures as well.

¹⁶ Repealed by paragraph (2) Section 6 of Government Decree 119/2007 (V. 31.). No longer in force as of 15.06.2007.

¹⁷ Repealed by point 228 Section 1 of Government Decree 118/2008 (V. 8.). No longer in force as of 16.05.2008.

¹⁸ Enacted by Section 3 of Government Decree 358/2007 (XII. 23.). In force as of 26.12.2007.