Legislative Acts Defining Activities
of the National Tax and Customs Administration (NTCA)
(2018)

- Act XCIII of 1990 on Duties,
- Act XLIX of 1991 on Bankruptcy Proceedings and Liquidation Proceedings,
- Act LI of 1994 on Judicial Enforcement,
- Act CXVII of 1995 on Personal Income Tax,
- Act LXXII of 1996 on Corporate Tax and Dividend Tax,
- Act LXX of 1997 on the Eligibility for Social Security Benefits and Private Pensions and the Funding for These Services,
- Act XLIII of 2002 on Simplified Entrepreneurial Tax,
- Act CX of 2003 on Motor Vehicle Registration Duty,
- Act CXVII of 2007 on Value Added Tax,
- Act CXXII of 2010 on the National Tax and Customs Administration;
- Act LXXV of 2011 on Environmental Protection Product Charges,
- Act CIII of 2011 on Public Health Product Tax,
- Act LV of 2012 on Telecommunications Tax,
- Act C of 2012 on the Criminal Code,
- Act CII of 2012 on Insurance Tax,
- Act CXVI of 2012 on Financial Transaction Duty,
- Act CXLVII of 2012 on the Fixed-Rate Tax of Low Tax-Bracket Enterprises and on Small Business Tax,
- Act CLXVIII of 2012 on Public Utility Cable Tax,
- Act CXL of 2013 on Metal Trade,
- Act XXII of 2014 on Advertisement Tax,
- Act CCXXII of 2015 on the General Rules for Trust Services and Electronic Transactions
- Act LXVIII of 2016 on Excise Tax,
- Act CL of 2016 on General Public Administration Procedures
- Act CL of 2017 on the Rules of Taxation
- Act XC of 2017 on Criminal Procedure
- Act CLI of 2017 on Tax Administration and the Regulation of Tax Administration
- Act CLII of 2017 on the Implementation of Union Customs Code
- Act CLIII of 2017 on Enforcement Proceedings to be Implemented by the Tax Authority
- Government Decree 485/2015. (XII. 29.) on the scope of authority and competence of certain organs of the National Tax and Customs Administration
- Government Decree 465/2017. (XII.28) on the detailed rules of tax administration procedures

Texts of the effective legislative acts are available on http://www.njt.hu/