

Hungary

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Items	Contents
Competent Authority	Ministry of Finance József Nádor tér 2-4 / 1051 Budapest, Hungary
Organization	The Tax Administration is responsible for the concrete procedure of exchange of information and the Department of Income Taxes of the Ministry of Finance deals with MAP and implementation of the tax treaties.
Scope of MAP & MAP APA	- Resolving particular double taxation - Interpretation of the convention to resolve specific cases
Domestic guidelines & administrative arrangements	- the convention itself - the Art No 140 of 2004 on Public Administration Procedure - the Art No 92 of 2003 on the Tax Procedure
Time for filing	N/A
Form of request	N/A
Documentation requirement	No special requirement. * Except that those documents have to be translated which are not drafted in a language known by the Hungarian tax authority
User fees	None
Tax collection / penalty / interest	Hungary has the provision of the deferment of tax collection and the deferment of disposition for taxes in arrears while a specific taxation case is under the Mutual Agreement Procedure between competent authorities.
Other dispute resolution mechanisms	The EU Arbitration Convention will be binding after ratification of the Convention by all interested parties.
Government Website	N/A