

TaxAlert

June 2010

APEH on rehabilitation contribution

In this Tax Alert, we would like to draw your attention to the Hungarian Tax Authority guideline regarding the rehabilitation contribution.

On 20 May 2010 the Tax Authority has published a guideline addressing several questions on the rehabilitation contribution.

One of the detailed questions explains the rehabilitation contribution which should be paid after employees working in labour leasing.

During the calculation of an employer's headcount employees who are working in a labour leasing shouldn't be considered. Labour leasing is a three-pole legal liaison in which there is no legal relation between employee and the lessee company.

Based on the guideline, employees who are working in labour leasing should not be considered, either at the lessee company's or the lessor company's headcount in respect of the rehabilitation contribution.

We recommend that you survey your company's present exercise based on the information above.

Should you have any questions, please contact us.

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