EUROPEAN COMMISSION
Directorate-General for Internal Market, Industry, Entrepreneurship and SMEs
Single Market Enforcement
Notification of Regulatory Barriers

Uimhir an Fhógra : 2011/0340/HU (Hungary)

Act No ... of 2011 on the public health product tax

An dáta ar a bhfuarthas é/í : 08/07/2011
Deireadh leis an Tréimhse Neamhghníomhaíochta : Not applicable (closed)
Bearta Fioscacha : Is ea

Message

Message 002

Communication from the Commission - SG(2011) D/51616
Directive 98/34/EC
Translation of the message 001
Notification: 2011/0340/HU

No abre el plazo - Nezahajuje odklady - Fristerne indledes ikke - Kein Fristbeginn - Viivituste perioodi ei avata - Καμμία έναρξη προθεσμίας - Does not open the delays - N'ouvre pas de délais - Non fa decorrere la mora - Neietekmē atlikšanu - Atidėjimai nepradedami - Nem nyitja meg a késéseket - Ma’ jiftaħx il-perijodi ta’ dawmien - Geen termijnbegin - Nie otwiera opóźnień - Nao inicia o prazo - Neotvorí oneskorenia - Ne uvaja zamud - Määräaika ei ala tästä - Inleder ingen frist - Не се предвижда период на прекъсване - Nu deschide perioadele de stagnare - Nu deschide perioadele de stagnare.

(MSG: 201101616.EN)
1. MSG 002 IND 2011 0340 HU EN 08-07-2011 HU NOTIF

2. HU

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4. 2011/0340/HU - C50A

5. Act No ... of 2011 on the public health product tax

6. In the case of food products with high sugar, salt, and/or caffeine content, tax liability is imposed on the seller for the first sale in Hungary. Taxable goods include soft drinks with higher than 8 g/100 ml added sugar content, energy drinks with higher than 8 g/100 ml added sugar content and higher than 10 mg/100 ml caffeine content, pre-packaged sweetened products with higher than 25 % added sugar content, salty snacks, and high salt content condiments, soup mixes, gravy mixes and bases.

7. -

8. The bill sets out a gross single-stage value added tax in order to reduce the domestic consumption of products involving health risks, namely those with excessive sugar, salt, and caffeine content, and to provide the financing for health services, especially public health programs. The person or organization that sells the product for the first time domestically is liable
to pay the tax. As it is a single-stage tax, repeated sales of the product shall not result in tax liability for later distributors. The basis of assessment for tax is the quantity of the taxable product placed on the market in kilograms or litres, in accordance with the character of the product. A taxpayer who sells less than 50 litres or 50 kg of the taxable product in a calendar year shall be exempt from the tax liability, furthermore, the sale of the taxable product abroad shall also be exempt from the tax liability, considering that in this case the product will be consumed abroad, therefore, its consumption does not present a public health risk in Hungary.

The clause in accordance with Article 12 of Directive 98/34/EC regarding notification is not included in the draft, however, it will be included in the version to be published - based on a parliamentary amendment proposal - among the final provisions.

9. The bill has a dual purpose.

The primary goal is to - indirectly - help improve the Hungarian population's state of health, therefore, it extends the effect of the public health product tax to food industry products whose consumption has been shown to be incompatible with a healthy lifestyle. It is common knowledge that excessive sugar and/or salt content, and the presence of additives that artificially increase the consumer's performance within a short time (for example caffeine), present a risk factor in this respect.
Creating a new budgetary resource for the financing of public health services, in particular public health programs, is a further goal.

10. Basic text not available

11. No

12. -

13. No

14. Yes

15. -

16. TBT aspects

NONE - The project has no significant impact on international trade.

SPS aspects

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NONE - The draft is not a sanitary or phytosanitary measure

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