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Ungarn

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Introduction

The rules governing court fees payable in procedures initiated in Hungary under Regulation (EC) No 861/2007 of the European Parliament and of the Council of 11 July 2007 establishing a European Small Claims Procedure are laid down in Act No XCIII of 1990 on duties. Under those rules, when the procedure is initiated, a fee of 6 percent of the value of the claim must be paid either by purchasing a revenue stamp at the post office or by paying the fee to the state tax authority. The fee can also be paid to the state tax authority by bank transfer.

What fees are applicable?

Court fees must be paid when small claims procedures are initiated.

How much will it cost me?

In the case of monetary claims, 6 percent of the value of the claim must be paid, excluding additional charges (interest, costs), while in the case of non-monetary claims, 6 percent of the estimated claim must be paid, with a minimum of HUF 15,000. In the case of monetary claims in currencies other than the forint, the fee is payable on the value of the claim at the central bank's average exchange rate applicable on the date the claim is submitted.

What happens if I do not pay the court fees on time?

Claimants who fail to pay the fee when initiating the procedure receive a demand for payment from the court. If the claimant fails to comply with this within the given time limit, the court will dismiss the claim.

How can I pay the court fees?

The procedural fee can be paid by revenue stamp. Revenue stamps can be purchased at post offices. When the procedural fee is paid by revenue stamp, the amount is rounded up or down, so that any remainder below HUF 50 is disregarded, while any remainder above HUF 50 is counted as HUF 100.

The claimant can also pay the procedural fee on the basis of a calculation by the state tax authority. In this case, the claim form must be submitted together with a copy to the state tax authority. The fee calculated can be paid using a money order provided by the state tax authority or by transfer to the account specified by the state tax authority or, where possible, by bank card. For the procedural fee to be calculated, the claim form can be submitted to any county (capital) tax directorate of the National Tax and Customs Authority (*Nemzeti Adó- és Vámhivatal*).

What do I have to do after payment?

If the procedural fee is paid by revenue stamp, the stamp must be affixed to the application and the application then submitted to the court. The revenue stamp affixed on the application must not be modified or marked by the client in any way.

When the procedural fee is paid on the basis of a calculation, the state tax authority certifies on the application that the claim was presented for the fee to be calculated, after which the claim can be submitted to the court.

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