

## Breaking Tax News

# Amendments concerning the disaster management contribution

**In contrast to our monthly Tax News+, in our Breaking Tax news you will be informed immediately of regulatory changes affecting your business but without commentary by our experts.**

The provisions of Act CXXVIII of 2011 are amended under Section 18 of Act XXXI of 2012. The **new regulation effective from 15 April** will supplement current provisions, also directly **affecting the disaster management contribution.**

On the one hand the regulation has been extended to include that if the operator is engaged in product manufacturing and the hazardous material has no direct contact with the product during its manufacturing or storage, or the use of the hazardous material is not directly linked to product manufacturing, then the entity incurs no contribution liability.

On the other hand, the new regulation explicitly provides that the amount of the disaster management contribution must be assessed based on the net revenue of the year preceding the current year.

In addition to the above, **as from 15 April changes affect the procedural rules of payment laid down in the government decrees containing detailed rules on disaster management contribution**, e.g. a two-instance procedure is introduced for the review of tax liability.

**If you have any questions or comments concerning the above, please contact one of our tax experts:**

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