



Tax News+

August

Below you will find the tasks and potential issues arising from key tax law changes of the past month and recent weeks. We would be ready and glad to discuss with you any of your company specific issues.

“Increased reporting obligations related to foreign assignees”

As of 8 July 2016, apart from changes to workplace safety regulations, the provisions applicable to labour inspections are also amended to comply with the amended Labour Code and the provisions of EU's relevant directive (2014/67/EU).

The amendment aims to **provide the competent authorities supervising the movement of workers in the EEA with up-to-date information**. The amendment sets forth that employers resident in any EEA member state **must register posted employees through an electronic platform** used by the authorities in the respective host country. This amendment is applicable to employees working (within the scope of a service contract or on assignment within their company group) in a country other than the country of residence of the legal employer. **The newly introduced modification will facilitate both labour inspections and the application of more beneficial labour rules to the assignees of each member state.**

The above registration process (declaration) should be completed at the latest on the first Hungarian working day of the employee assigned to Hungary, in case of individuals seconded to Hungary subsequent to 8 July 2016. However, the employers of assignees who are already working in Hungary at the time when the new rules come into force are required to submit this declaration by **31 August 2016**. **A new penalty is introduced for non-compliance.**

In addition to the above, increased administrative obligations may arise for foreign employers in the case of individuals seconded from countries outside of EEA states as well, as mentioned in our earlier newsletter. The applicable rules establish certain obligations for the Hungarian host entity as well.

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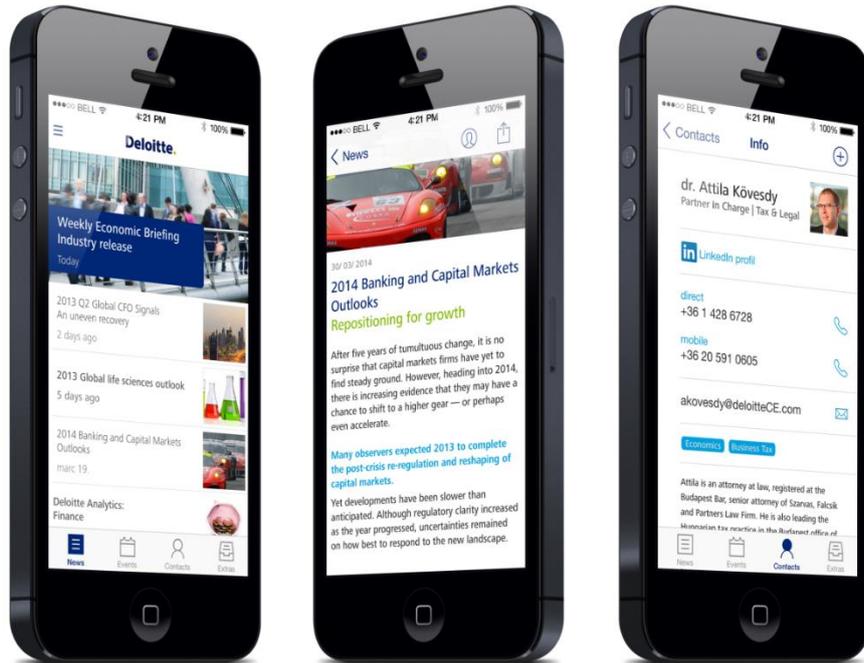
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