

**No. 52788\***

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**Switzerland  
and  
Hungary**

**Convention between the Swiss Confederation and Hungary for the avoidance of double taxation with respect to taxes on income and on capital (with protocol and exchange of letters). Budapest, 12 September 2013**

**Entry into force:** *9 November 2014, in accordance with article 28*

**Authentic texts:** *English, German and Hungarian*

**Registration with the Secretariat of the United Nations:** *Switzerland, 6 July 2015*

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**Suisse  
et  
Hongrie**

**Convention entre la Confédération suisse et la Hongrie en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune (avec protocole et échange de lettres). Budapest, 12 septembre 2013**

**Entrée en vigueur :** *9 novembre 2014, conformément à l'article 28*

**Textes authentiques :** *anglais, allemand et hongrois*

**Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies :** *Suisse, 6 juillet 2015*

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[ ENGLISH TEXT – TEXTE ANGLAIS ]

C O N V E N T I O N

B E T W E E N

T H E S W I S S C O N F E D E R A T I O N

A N D

H U N G A R Y

F O R T H E A V O I D A N C E O F D O U B L E T A X A T I O N  
W I T H R E S P E C T T O T A X E S O N I N C O M E A N D O N C A P I T A L

T H E S W I S S F E D E R A L C O U N C I L

A N D

T H E G O V E R N M E N T O F H U N G A R Y

D E S I R I N G t o c o n c l u d e a C o n v e n t i o n f o r t h e a v o i d a n c e o f d o u b l e t a x a t i o n w i t h r e s p e c t t o t a x e s o n  
i n c o m e a n d o n c a p i t a l

H A V E A G R E E D a s f o l l o w s :

Article 1

Persons covered

This Convention shall apply to persons who are residents of one or both of the Contracting States.

Article 2

Taxes covered

1. This Convention shall apply to taxes on income and on capital imposed on behalf of a Contracting State or of its political subdivisions or local authorities, irrespective of the manner in which they are levied.

2. There shall be regarded as taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital, including taxes on gains from the alienation of movable or immovable property, taxes on the total amounts of wages or salaries paid by enterprises, as well as taxes on capital appreciation.

3. The existing taxes to which the Convention shall apply are in particular:

a) in Hungary:

(i) the personal income tax;

(ii) the corporate tax;

(iii) the land parcel tax; and

(iv) the building tax

(hereinafter referred to as „Hungarian tax“);

- b) in Switzerland:
- the federal, cantonal and communal taxes
- (i) on income (total income, earned income, income from capital, industrial and commercial profits, capital gains, and other items of income); and
  - (ii) on capital (total property, movable and immovable property, business assets, paid-up capital and reserves, and other items of capital)
- (hereinafter referred to as „Swiss tax“).
4. The Convention shall apply also to any identical or substantially similar taxes which are imposed after the date of signature of the Convention in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any substantial changes which have been made in their respective taxation laws.
5. The Convention shall not apply to taxes withheld at source on prizes in a lottery.

### Article 3

#### General definitions

1. For the purposes of this Convention, unless the context otherwise requires:
- a)
    - (i) the term „Hungary“ means the territory of Hungary as defined by its laws in accordance with international law;
    - (ii) the term „Switzerland“ means the territory of the Swiss Confederation as defined by its laws in accordance with international law;
  - b) the term „person“ includes an individual, a company and any other body of persons;
  - c) the term „company“ means any body corporate or any entity which is treated as a body corporate for tax purposes;

- d) the terms „enterprise of a Contracting State“ and „enterprise of the other Contracting State“ mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;
- e) the term „international traffic“ means any transport by a ship or aircraft operated by an enterprise that has its place of effective management in a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;
- f) the term „competent authority“ means:
  - (i) in the case of Hungary, the minister responsible for tax policy or his authorised representative;
  - (ii) in the case of Switzerland, the Head of the Federal Department of Finance or his authorised representative;
- g) the term „national“ in relation to a Contracting State means:
  - (i) any individual possessing the nationality of a Contracting State; and
  - (ii) any legal person, partnership, association or other entity deriving its status as such from the laws in force in a Contracting State;
- h) the term „pension scheme“ means any plan, scheme, fund, foundation, trust or other arrangement established in a Contracting State:
  - (i) in which an individual participates in order to secure retirement benefits or which is operated to earn income for the benefit of one or more such schemes; and
  - (ii) which is regulated by and generally exempt from income taxation in that State.

2. As regards the application of the Convention at any time by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that State for the purposes of the taxes to which the Convention applies, any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State.