

**No. 54986\***

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**Luxembourg  
and  
Hungary**

**Convention between the Grand Duchy of Luxembourg and the Republic of Hungary for the avoidance of double taxation with respect to taxes on income and on capital (with protocol). Budapest, 15 January 1990**

**Entry into force:** *21 April 1991, in accordance with article 30*

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

**Registration with the Secretariat of the United Nations:** *Luxembourg, 2 February 2018*

**Note:** *See also annex A, No. 54986.*

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**Luxembourg  
et  
Hongrie**

**Convention entre le Grand-Duché de Luxembourg et la République de Hongrie tendant à éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune (avec protocole). Budapest, 15 janvier 1990**

**Entrée en vigueur :** *21 avril 1991, conformément à l'article 30*

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

**Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies :** *Luxembourg, 2 février 2018*

**Note :** *Voir aussi annexe A, No. 54986.*

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[ ENGLISH TEXT – TEXTE ANGLAIS ]

C O N V E N T I O N  
BETWEEN THE GRAND DUCHY OF LUXEMBOURG  
AND THE REPUBLIC OF HUNGARY  
FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON  
INCOME AND ON CAPITAL

The Government of the Grand Duchy of Luxembourg  
and  
the Government of the Republic of Hungary

Desiring to conclude a Convention for the avoidance  
of double taxation with respect to taxes on income and on  
capital

and to further develop and facilitate their economic  
relationship

Have agreed as follows:

Article 1

PERSONAL SCOPE

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 the Republic of Hungary:

- (i) the income tax of individuals;
  - (ii) the land tax of individuals;
  - (iii) the profit taxes;
  - (iv) the house tax;
  - (v) the tax on buildings other than those used for dwelling;
  - (vi) the ground tax;
- (hereinafter referred to as "Hungarian tax");

b) in the Grand Duchy of Luxembourg:

- (i) the income tax on individuals (l'impôt sur le revenu des personnes physiques);
  - (ii) the corporation tax (l'impôt sur le revenu des collectivités);
  - (iii) the tax on fees of directors of companies (l'impôt spécial sur les tantièmes);
  - (iv) the capital tax (l'impôt sur la fortune);
  - (v) the communal trade tax (l'impôt commercial communal);
- (hereinafter referred to as "Luxembourg 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 substantial changes which have been made in their respective taxation laws.

Article 3

GENERAL DEFINITIONS

1. For the purposes of this Convention, unless the context otherwise requires:
- a) the term "Hungary" when used in a geographical sense means the territory of the Republic of Hungary;
  - b) the term "Luxembourg" when used in a geographical sense means the territory of the Grand Duchy of Luxembourg;
  - c) the terms "a Contracting State" and "the other Contracting State" mean Hungary or Luxembourg as the context requires;
  - d) the term "person" includes an individual, a company and any other body of persons;
  - e) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;
  - f) 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;
  - g) the term "nationals" means :
    - (i) all individuals possessing the nationality of a Contracting State;