



R&D REAL ESTATE

## STAMP DUTY

### VALID CATEGORIZATIONS

OFF-PLAN/NEW BUILD: SO LONG AS IT IS BEING, OR HAS BEEN, RECENTLY BUILT WITH DEVELOPER AS ONLY PREVIOUS REGISTERED OWNER.

CLASSICAL: ANY APARTMENT WHICH HAS BEEN PREVIOUSLY OWNED, OTHER THAN BY THE DEVELOPER, EVEN IF IT HAS BEEN NEWLY BUILT. SOME ACCEPTIONS APPLY.

STAMP DUTY ON APARTMENTS: 2% ON THE FIRST 4 MILLION FORINTS (-EUR 16,000), 6% ON EVERYTHING THEREAFTER. THIS IS TRUE IN THE CASE OF ALL CLASSICAL APARTMENTS, AND OFF PLAN/NEW BUILDS OVER 30 MILLION FORINTS (-EUR 120,000). NEW BUILDS UNDER 30 MILLION FORINTS ARE EXEMPT FROM STAMP DUTY ON THE FIRST 15 MILLION FORINTS (-EUR 60,000) AND TAXABLE AT THE STANDARD STAMP DUTY RATE ON THE AMOUNT THEREAFTER.

STAMP DUTY PARKING/COMMERCIAL/LAND, ETC: 10%

EG.1: AN OFF-PLAN/NEW BUILD COSTING 15 MILLION FORINTS:

NO STAMP DUTY!

EG.2: A CLASSICAL APARTMENT COSTING 20 MILLION FORINTS:

STAMP DUTY WOULD BE 2% ON THE FIRST 4 MILLION FORINTS (80,000 FORINTS), AND 6% ON THE DIFFERENCE OF 16 MILLION FORINTS (960,000 FORINTS). TOTAL STAMP DUTY ON THIS APARTMENT WOULD BE 1,040,000 FORINTS.

EG.3: AN OFF-PLAN/NEW BUILD COSTING 25 MILLION FORINTS:

THE FIRST 15 MILLION FORINTS WOULD BE EXEMPT FROM STAMP DUTY. THE FIRST 4 MILLION FORINTS THEREAFTER WOULD BE TAXABLE AT 2% (80,000 FORINTS), THE



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REMAINING 6 MILLION FORINTS WOULD BE TAXABLE AT 6% (360,000 FORINTS).  
TOTAL STAMP DUTY ON THIS APARTMENT WOULD BE 440,000 FORINTS.

EG.4: AN OFF-PLAN/NEW BUILD COSTING 30 MILLION FORINTS:

STAMP DUTY WOULD BE 2% ON THE FIRST 4 MILLION FORINTS (80,000 FORINTS),  
AND 6% ON THE DIFFERENCE OF 26 MILLION FORINTS (1,560,000 FORINTS). TOTAL  
STAMP DUTY ON THIS APARTMENT WOULD BE 1,640,000 FORINTS.

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