



GREEN TAXATION 2025

In 2025, businesses in Hungary **need to comply with three main green tax rules** simultaneously: (1) the existing **Environmental Product Fee**, (2) the **Extended Producer Responsibility** and (3) the **Deposit Refund System (DRS)**.

From 1 April 2025, government offices will be monitoring compliance with EPR obligations and unprepared enterprises could face **significant fines**.

What to know about Extended Producer Responsibility? (EPR)

As a result of the conceptual change, the **"polluter pays"** principle is generally applied. The EPR charge is in principle imposed on **producers, importers, first sellers in Hungary and users for own purposes, so it might practically concern any enterprise**.

New concept - new challenges

| | EPR | ENVIRONMENTAL PRODUCT FEE |
|----------------------------|--|--|
| Where to pay? | to MOHU as concessionaire | to the central budget |
| Legal title | the fee for waste management services | public charges laid down by law |
| Competent authority | MOHU / Ministry of Energy / Government office | Hungarian Tax Authority (NAV) |
| The obligor | the producer (manufacturer) of the circular product | in the case of contract manufacturing, the contract manufacturer, the buyer for stock |
| | the first domestic marketer the first user for own purposes | |
| | dismantler of foreign packaging | the first distributor of foreign packaging or the first holder of the packaging waste |

Challenges

- coordination of financial, logistical and related areas, data requirement;
- EPR liability and **savings options, legal interpretation issues**;
- **review of supply chains**;
- **audits by the authorities**.

We're here to help

- by **reviewing** the internal processes,
- with **legal advice** on EPR and product fees,
- by contacting the competent authorities, **request a ruling**;
- **in case of an audit by the competent authority**.

Contact our experts!



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