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Dél-alföldi HEURégió Pont Egyesület
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A stylized map of Europe is the background of the page. The map uses various shades of blue and green to represent different regions or countries. The colors are somewhat muted and blend into each other, creating a textured, artistic look. The map shows the outline of the European continent, including major landmasses like Scandinavia, the British Isles, and the Mediterranean region.

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Local taxes, vehicle tax, dues



The Hungarian system of the local tax is compatible with the European norms in a full measure; the EU accession of Hungary did not make it necessary to have a fundamental transformation.

Hungary's European Union accession generated some obligations of law harmonisation in case of local taxes to eliminate the harmful tax competition which is belonging to the regulation field of Competition Chapter. The Hungarian local tax law – almost uniquely in Europe – provides the local governments with a significant flexibility, and thereby trusts them with the decision making about the taxes that are making significant revenue (economic activity and immovable properties).

By statutory authorization the local governments are entitled to add estate tax of building or part of building; land tax of a not covered inner city plot of land; communal taxes of



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individuals which is related to dwelling rental; communal tax of entrepreneurs (who are related to number of employees); local business tax of economic activities and tourism tax. In addition, it is a local competence to decide the rate of installed taxes as well as what group of taxpayers will have tax preferences.

Until January 1, 2003 the opportunity to give preferences was unlimited, but in order to complete the accession negotiations, some alterations were necessary in topic of the taxes imposed on contractors. However, it is important to note that the local governments are able to afford preferences to contractors who are not individuals after accession, so there is no obstacle to social aspects to effects in distribution.

On this basis, from 1st of January 2003 the local governments can set one rate in every tax category in case of taxes for entrepreneurs (entrepreneurs – in this capacity – have four types of tax burden: estate tax,

land tax, municipal business tax, local business tax.) and afford preferences to contractors if (the law authorizes them (for example on basis of that authorization by the local government decision the entrepreneurs could have total local business tax allowance). It is possible; the local governments gradually change the rules of local taxes in order to adequately prepare for the contractors to reduce the discounts until end of 2007.

Does the EU chip on the system of local tax regulation?

It is necessary to lay down in advance that there is not a union regulation positively affecting the local taxes. Individual member states may decide upon what tax categories should be given to the local governments to operate and what kind of limitations are created for them. The only expectation is that that should be tax kind that are regulated by the local government in accordance with its own regulations. The local tax law fully satisfies this regulation.



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Is the taxation of the real estates obligatory in European Union?

No. Considering there is not a single union regulation for this. From the introduction of the tax to be paid after the real estate, the implementation of such task is left for the local governments.

Do the local tax preferences for the entrepreneurs come to an end because of union accession?

No. The preferences were offered for a limited time, and they were in force until their expiration, at longest until 31th December 2007 if the entrepreneur was entitled to its strain until end of 2003. Indeed the local governments may have created determined time discount, exemption. until 31st March 2003.

Vehicle tax

There is no need to increase the vehicle tax because of the country's European Union membership. The preference system may stay un-

tered as it is bound to environment protection what it does and this is in accordance with the communal expectations.

Dues

"The individual entrepreneur property inheritance and his gift duty discount" came into force in a time with the EU accession. The essence of this regulation is that the inheritance of a fortune inherited from an entrepreneur who was operating as a 1-person individual company enables the inheritor to have tax



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preference for the acquired fortune in case of continuing the enterprise as a private entrepreneur (with licence).

If the heir is continuing the small enterprise is the survivor's spouse, then after the rate of the due after the entrepreneurial property is 50%, if somebody else inherits the business, provided that he is a private person though, then the measure of the discount is 25%.

Also more favorable rules have been introduced following the accession

concerning company registration, raising the company's assets (capital) and the due connected to this process as its rate used to be 2% and it has been dropped to 1%.

Is there a community regulation in European Union to the measure the dues relevantly?

No, the regulation of the dues – including the definition of this measure – belongs to the competence of national legislation.



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Customs

European Union's basis the customs union, which expands on the full goods turnover,, and the import and exports customs include it between the member states, and the stopping of the limitations with a customs character, concerns the introduction of a uniform customs tariff apart from European Union the third opposite countries. Like this the merchandises and services they stream freely on European Union's inner market.

There is no customs between Hungary and the rest of the EU member states, so free trade came true.

We introduced a uniform customs tariff apart from European Union against the third opposite countries at the time of the accession. The not EU with member states truth the articles were modified in trade, that in Hungary almost in the case of five thousand products customs decrease, while he reports the increase of the articles regarding cca. Two thousand commodities.

The community customs and the Community Customs Code

The community customs, customs tariffs concern all of the member states, but the customs depends on the material quality of the products and his input relation. The union is his aim in order for the community producers to enjoy protection opposite the exterior producers' merchandises on the inner market with the common customs tariff.

The community customs Code

Implies the rules for imposing the customs procedures, customs tax and its payment, which is obligatory for every member state.

Records that the competent customs authorities are obligatory for anybody his written application tariff information and/or publish a resolution of origin which is valid for six years.

Insures it, that into the community imported, concerned from there each single exported merchandise obtains that customs tariff number based on identical viewpoints in all member states that decides the applicable article.



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From 1st May 2004 Hungary applies the community articles of the Union towards third countries.

EU's combined regulations

The articles indicated in EU's combined regulations were adopted since the accession. The Hungarian customs tariff was based on European Union's combined regulations since 1996.

The system is totally equal structurally to EU system until eight digits. The 9. and 10. Digits are Hungarian sub number. that different Hungarian trade political viewpoints (pl. permission, monitoring system, different tax or custom articles etc.) name. These latter ones from a year onto a year, we reduce it gradually according to an opportunity.

TARIC

We adopt TARIC from the moment of the accession, which is European Union's trade political device,. EU's integrated tariff onto all tax categories, an obligation restrictive, or onto a trade politics measure relevantly actual customs tariff implies provisions. His aim, that some taxes being attached

to the foreign trade turnover, discount, limitation, or a prohibition unambiguously to the customs tariff number of the given product, let TARIC code be attached to by him concerned.

TARIC code is dismolition by the two sub numbers after the combined nomenclature's eight digits.

Informational technology

The EU the past the past ten years produced an integrated system, which makes it possible for the Member States' customs agencies to access the central database in Brussels. The national customs agencies can interact with each other on a national and community level, thereby profiting from the several member states' national systems. With the help of this: can be selected those consignments which are hiding risk by own natural, value or the importer's person. The level of the cheque is definable. The decisions the affected products before him arriving onto the customs frontier can be brought.

Among the national customs organs increasingly more widespread solu-



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tion, that the physical cheque the merchandise is needed for the dealer's depot following his happening transport to do. This facilitates the free flow of their price, and reduces the time span of the waiting in the harbours and on airports. Cost-reducing factor, that it is not necessary to wrap their price two times.

Settling the customs procedures on an inner-city area gives an opportunity for the customs organs to focus their activity on overcoming the contraband and the frauds on the borders. Customs examination

From the day of our joining to European Union every countries of the union count as inland in the case of customs clearance. Because of this the foreign country, inland, and from this the concept of the customs examination changed.

The customs union being transformed into a uniform inner market yielded the liquidation of the inner borders between the member states. The attention focused on those exterior borders where the significance of the cheque grew significantly. Hungary was one of European Union's ex-

terior border because of the accession, our homeland may play a considerable role on the area of the customs clearance so.

Community ancestry rules

EU's ancestry rules system serves the community customs policy. These ancestry rules practically apart from the customs system, but the merchandises arriving from the foreign countries set up bars being built on the customs system formally for it. Rather it is attached to this the tariff strain of discounts.

The obligatory ancestry informational system serves the users' interests in EU's customs Codex (his English name Binding Origin Information, reduced BOI). The essence of the system, that anybody one of the actual exports or import may ask the competent customs authorities for a resolution of origin for the ancestry of merchandise affected in transaction his definition.

Further information on the EU's customs system can be found on the website of Hungarian Customs and Finance Guard and the official website of European Union.



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Patents and intellectual property in EU

Hungary has joined to the European Patent Convention (known initials: EPC) on 1st January 2003.

So from 2003 in Hungary the European patent is claimable and possible to take it and the European announcement could be passed in at the Hungarian Patent Office.

The antecedents of the accession
Accession to EPC the successors made it possible:

- Law 1995:XXXIII on the patent protection of the inventions
- 2370/1996 Government decree CA/D 5/99 EPC decision 54/2002. (X. 13.) Decision of Hungarian Parliament
- following this on 28th October our homeland put his accession document into a deposit at the government of Germany
- Law 2002:XXXIX
- Law 2002:L
- 20/2002 and 22/2002 decrees of the Minister of Justice
- 42/2002 and 45/2002 decrees of the Minister of Economic and transport



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What is the EPC?

The European Patent Convention created the contracting states' common, uniform, law separating from their national patent rights at the same time concerns the yielding of the patents. One for which thank you can be said to this based on one single announcement made according to his reason, and it is possible to obtain an European patent in a uniform procedure conducted on one single language his reason or more even some member states of his.

It only and the peculiarity of uniform European patents granted in a procedure, that they live on in those countries as a national patent following their yielding, onto which their effect expands, with that constraint, that onto them in several questions his reason unified, material legal rules laid down on an European level concern. An effect is at disposal of the European patent granted with regard to our homeland so the same kind then, than on the national road (by the Hungarian Patent Office short form HPO) granted patent. To the shelter become operative the patentee has to pass in the Hungarian



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translation of the European patent to HPO in three months from that was announced in the European Patent Bulletin. Chapter X/A of the law 1995:XXXIII contains the rules of the European patents and patent announcements which are registered in the Republic of Hungary.

With our accession the number of EPC increased to 26 and by 1st March Romania has joined as well.

The present members of the Convention are: Austria, Belgium, Bulgaria, Cyprus, Czech Republic, Denmark, United Kingdom, Estonia, Finland, France, Greece, Ire-

land, Liechtenstein, Luxembourg, Hungary, Monaco, Germany, Italy, Romania, Netherlands, Portugal, Slovakia, Slovenia, Spain, Sweden, Switzerland and Turkey.

The effects of the European Union accession on the area of the intellectual property right

1. Shortly about the intellectual property right, concerned his domestic institutional system

The aim of the intellectual property right is to inspire making objects which are valuable and useful for the society with the guarantee of



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exclusive rights in order to make it possible for the economic actors to make them appear on a distinct manner on the market.

The system of the intellectual property rights onto two groups divisible: onto the copyright and the industry legal defence. The inventions, the plant kinds, the trademarks belong to the industry legal defence and geographical indications, the usage samples, the shelter of the topography of the design samples and the microelectronics semiconductor products. The area of the copyright is aimed at the protection of the original creations on the one hand, gives those performances a share in protection though on the other hand, that not from the formation of works, but a creation turning up already, you are other substances to an audience they consist of the broadcasting of truth (this category the copyright. to a copyright related calls it rights). A some kind of economic investment consists in these cases behind the performance typically.

The intellectual property protection tasks belong to the Hungarian Patent Office (HPO). The HPO has several official functions (conducting investigations and procedures, documentation, informational activity); in addition it takes part in preparation of laws which are needed to the protection of intellectual property, it is responsible for intellectual property related to the Government's strategy formulation, implementation and performs in this area of international and European cooperation in vocational tasks. The Hungarian Patent Office's detailed tasks and responsibilities, organizational and operational arrangements are described in the 86/2000.(VI.15) Government Decree.

The intellectual property in order to obtain general information available to the Office's customer service, and in this area may be useful to obtain information about the Office's publications as well. The HPO's website is made available in a variety of services: publish such rules on the protection of intellec-



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tual property and other professional publications.

Some important publications of Hungarian Patent Office:

- The industry legal defence publications, which contains the main pieces of legislation included in the ministerial statement of reasons and the material-related legislation;

- Industry legal defence studies - The shelter of biotechnology inventions, Hungarian Patent Office, Budapest, 2001;

- The methodological guide of the patent administration, Hungarian Patent Office, Budapest;

- Guide for trademark announcers, Hungarian Patent Office, Budapest, 2000

- Guide to the copyright, Hungarian Patent Office, Budapest, 2002.

2. The European Union's system of intellectual property rules

The European Union intellectual property laws can be divided into two groups: the individual directives aimed at harmonizing laws and regulations establishing a Community system of protection systems

2.1. The first group includes the individual titles of protection and entitlements for the content of national guidelines to harmonize the legislation. The computer programs, databases or biotechnological inventions, for example, a directive standardize the conditions governing the acquisition and protection of the protected content of the national rules.

The guidelines are:

On the area of the copyright:

- Council Directive 91/250/EEC of 14 May 1991 on the legal protection of computer programs

- Directive 96/92/EC of the European Parliament and of the Council of 19 December 1996 concerning common rules for the internal market in electricity

- Council Directive 92/100/EEC

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of 19 November 1992 on rental right and lending right and on certain rights related to copyright in the field of intellectual property;

- COUNCIL DIRECTIVE 93/83/EEC of 27 September 1993 on the coordination of certain rules concerning copyright and rights related to copyright applicable to satellite broadcasting and cable retransmission;

- Directive 2001/29/EC of the European Parliament and of the Council of 22 May 2001 on the harmonisation of certain aspects of copyright and related rights in the information society

- COUNCIL DIRECTIVE 93/98/EEC of 29 October 1993 harmonizing the term of protection of copyright and certain related rights

- Directive 2001/84/EC of the European Parliament and of the Council of 27 September 2001 on the resale right for the benefit of the author of an original work of art.

On the area of the industry legal defence:

- DIRECTIVE 98/44/EC OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 6 July 1998 on the legal protection of biotechnological inventions
Council Regulation (EC) No 40/94 of 20 December 1993 on the Community trade mark.

- Directive 98/71/EC of the European Parliament and of the Council of 13 October 1998 on the legal protection of designs

2.2 The second group are the regulations that have a wide variety of systems across the Union's territory has been created. These regulations allow for the fact that the only basis of an application, a centralized procedure for notifying the result will automatically get the uniform protection throughout the European Union, covering all the Member States. Community protection is possible to obtain such trademarks, designs, plant varieties, and agricul-



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tural products and indications for food.

Establishing a Community system of protection of the laws of the following:

- Council Regulation (EC) No 40/94 of 20 December 1993 on the Community trade mark
- Council Regulation (EC) No 6/2002 of 12 December 2001 on Community designs
- Council Regulation (EC) No 2100/94 of 27 July 1994 on Community plant variety rights
- Council Regulation (EEC) No 2081/92 of 14 July 1992 on the protection of geographical indications and designations of origin for agricultural products and foodstuffs

3.The general objectives of the directives and regulations are:

3.1 The directives are to harmonize national legislation in both the cre-

ation of the single market to ensure the smooth functioning and, secondly, that the Community industry in order to strengthen an adequate level of protection for operators to create all of its territory. The achievements of Community law, for example, that a database producer or inventor of a biotechnological invention can obtain protection under the same conditions in all Member States, and acquired for protection rules are harmonized within the EU.

3.2 Community regulations are intended to provide an opportunity regardless of national protection systems throughout the Community territory of obtaining protection, as a result of a single procedure. Community rights in obtaining a Community authority is responsible for: the examination of applications for intellectual property rights therefore not responsible for the Hungarian authorities, the Hungarian Patent Office, but also designated Community officers.

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What are the main advantages of the Community System?

- Protection of the Community shall be entitled to all the territory, exercise the exclusive rights;
- Protection of one application, obtained using a single language;
- The costs of obtaining protection is significantly developed more favorably than one national office separately filed in the case;
- Community preference filing day shall be recognized as a national application in a later case, this is a significant advantage in the case where the right holder of the Community and subsequently the national protected right to convert;
- Community trade mark protection in the case remains valid throughout the Union territory of one Member State only if the mark is used;
- The enforcement of claims before national courts is going, that may be sued in any Member State, whose decision shall be valid in all Member States.

Which ones the community shelter systems operator community offices?

- Community trademark and Community design for Alicante, Spain, based in the Community trademark and design office (OHIM), notification should be made;
- Notifications to the Community plant in France (In Angers) is managed by a Community Office;
- Agricultural products and food origin and geographical indications, applications for protection in the European Union Commission to be submitted.

4. What changes have been made in domestic legislation after accession?

4.1. The rules of the Directives into national law in preparation for joining the implantation were part of the so-called. Harmonization under the program was implemented by the Government, the necessary legislative changes. Generally speaking, the intellectual property of the alignment is already well before accession, almost fully completed. This means that, by historical stan-



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dards, operators cannot meet the new regulatory environment, protected conditions, content generation; there will be no change in the rules on termination. The Community directives, however, knowledge can be important for the domestic holders, since this image may be acquired on the basis that the rest of its territory in what respect the same rules to meet the domestic legal environment.

4.2. The regulations are directly applicable Community law, which means that all internal legal provision should apply without them in Hungary. The regulations have become virtually a part of Hungarian law; the official Hungarian translation appears on the Union's official journal, the Official Journal, Community level can be automatically granted protections extend to Hungary. All of the domestic market for both players a new opportunity for regional obtaining protection. And of course it can be expected that the Hungarian market players expected to be more "restrictive" right to be confronted.



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EU history

16th December 1991

The EC and Poland, Hungary and Czechoslovakia signed the Treaties of Association, the so-called. Europe Agreements in Brussels, Belgium.

7th February 1992

Signing of the Maastricht Treaty on European Union.

1st March 1992

The Interim Agreement enters into force, which replaces the Europe Agreement's trade chapters until 31th December 1992.

18th March 1998

Finland calls for inclusion into the EC.

2nd May 1992

Foreign Ministers of the EFTA and the EC signed the European Economic Area (EEA) founding agreement

20th May 1992

Switzerland calls for inclusion into the EC.

2nd June 1992

50.7% of the Danish referendum on EU treaty vote against ratification.

23rd June 1992

Brussels holds its first meeting of the Interim Agreement on trade issues under the EC-Hungarian Joint Commission.

20th September 1992

51.05% of the French referendum on the EU treaty ratification vote.

24th September 1992

Founding of the Hungarian National Committee of the European Community Affairs.

28th October 1992

London will be the Bureau of the EC, the EC Commission and the first summit of the Visegrad countries, which Prime Minister Jozsef Antall, the Hungarian side are participating.

25th November 1992

Norway calls for re-admission into the EC.

6th December 1992

Switzerland, a referendum on the EEA (European Economic Area / European Economic Area - EEA) Agreement, vote against.



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12th December 1992

The Edinburgh European Council meeting: the Danes who wish to remain in the single currency and the European Union's common security policy. Delors II package adopted by the EC until 1999, the fiscal framework.

1st February 1993

Romania and the EC European sign Agreement in Brussels.

18th May 1993

The second referendum in Denmark 56.8% of the EU treaty opts.

22th June 1993

The Copenhagen European Council decided that the Central and Eastern European countries associated with that so wish may become members of the European Union. The associated countries of the Europe Agreements bilateral structures in parallel with enhanced and expanded multilateral structured relationships are offered. The association agreement, trade concessions by accelerating the implementation of recommendations adopted, and contribute to the annual maximum Phare framework. 15% of the total investment in infrastructure finance.

4th October 1993

The successor states of Czechoslovakia and the EC signed the renegotiated the agreements.

29th October 1993

The emergency summit in Brussels, the European Union Heads of State and Government agree on the location of the new EU institutions. The European Monetary Institute, Frankfurt, Netherlands, Europol, the European Environment Agency (European Environmental Agency) is Denmark.

1st November 1993

The Treaty on European Union enters into force.

11st December 1993

The European Council meeting in Brussels, where the main theme of the European Union's economic situation. Commission President Delors 'submit' Growth, Competitiveness and Employment White Paper.

1st January 1994

The start of the second phase of the economic and monetary union.



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