

Council Implementing Decision (EU) 2020/1561 of 23 October 2020 granting temporary support under Regulation (EU) 2020/672 to Hungary to mitigate unemployment risks in the emergency following the COVID-19 outbreak

Article 3

Hungary may finance the following measures:

- (a) temporary support for upgrading accommodation in tourist destinations in order to retain the existing workforce as provided for by ‘Government Resolution 2080/2020 on the national development of accommodation’, for the part of expenditure related to the support of the self-employed and one-person companies;
- (b) temporary support for food-processing companies as provided for by the ‘Decree of Minister of Agriculture No 25/2020. (VI. 22.)’, for the part of expenditure related to the support of the self-employed and one-person companies;
- (c) temporary support for horticultural companies in the sectors of growing non-perennial crops and of plant propagation as provided for by the ‘Decree of Minister of Agriculture No 26/2020. (VI. 22.)’, for the part of expenditure related to the support of the self-employed and one-person companies;
- (d) temporary support for fish farming companies, as provided for by the ‘Decree of Minister of Agriculture No 30/2020. (VI. 22.)’, for the part of expenditure related to the support of the self-employed and one-person companies;
- (e) the extension, until 30 June 2020, of those childcare benefits which expired during the period of the state of alarm, as provided for by ‘Government Decree No 59/2020. (III. 23.)’ and Article 71 of ‘Act LVIII of 2020’;
- (f) the suspension of the employers’ social contribution tax in certain sectors for the period from March to December 2020, as provided for by point (a) of Article 4 of ‘Government Decree No 47/2020. (III. 18.)’ (as amended), for the part of expenditure related to companies that reduce or suspend working time or when the employees were continuously in employment;
- (g) exemptions from the employers’ training levy in certain sectors for the period from March to December 2020, as provided for by point (a) of Article 4 of ‘Government Decree No 47/2020. (III. 18.)’ (as amended), for the part of expenditure related to companies that reduce or suspend working time or when the employees were continuously in employment;
- (h) the reduction of the rehabilitation contribution tax of employers in certain sectors for the period from March to June 2020, as provided for by point (a) of Article 4 of ‘Government Decree No 47/2020. (III. 18.)’ (as amended), for the part of expenditure related to companies that reduce or suspend working time or when the employees were continuously in employment;
- (i) a tax exemption for small tax-payers from the small business lump sum tax (‘KATA’) regime in 26 activities, for the period from March to June 2020, as provided for by Article 5 of ‘Government Decree No 47/2020. (III. 18.)’ (as amended), for the part of expenditure related to the support of the self-employed and one-person companies;
- (j) the exclusion of personnel costs from the tax base of the small enterprise tax (‘KIVA’) in certain sectors, for the period from March to June 2020, as provided for by

Changes to legislation: There are currently no known outstanding effects for the Council Implementing Decision (EU) 2020/1561, Article 3. (See end of Document for details)

- ‘Government Decree No 47/2020. (III. 18.)’ (as amended), for the part of expenditure related to companies that reduce or suspend working time or when the employees were continuously in employment;
- (k) a lump sum benefit for healthcare workers as an acknowledgment of their extra work during the pandemic, as provided for by ‘Government Decree No 275/2020. (VI. 12.)’;
 - (l) costs related to special measures to control the pandemic introduced in state-owned companies;
 - (m) costs related to special measures to control the pandemic and to protect the personal health of public officials, as provided for by ‘Government Decree No 250/2014 (X. 2.) on Directorate-General for Public Procurement and Supply (KEF)’;
 - (n) costs related to infrastructure and investments in hospitals for high level protection of healthcare workers and patients, as provided for by ‘Government Resolution 1012/2020 (I. 31.) on the Establishment of the Operative Staff’;
 - (o) direct costs of personal protection tools and equipment in hospitals and other health care institutions for high level protection of healthcare workers, as provided for by ‘Government Resolution 1012/2020 (I. 31.) on the Establishment of the Operative Staff’.

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