



## **VAT on the leasing of passenger car**

**Country** - Ungarn

**Submission Date** - 29/10/2018

On 2 October 2018, the Commission has granted to Hungary an authorization that allows the derogation of the Articles 26(1)(a), 168 and 168a of the VAT Directive, enabling Hungary to fix a percentage to deduct the VAT incurred on the leasing of passenger vehicles.

We remain at your disposal if you wish further information or analysis.