

EU COUNTRY · CENTRAL EUROPE

Hungary: Stricter than the directive

Hungary has the highest VAT rate in the EU and a cybersecurity law that goes beyond NIS2. For suppliers from South America, the automotive and food industries matter most.

OFFICIAL LANGUAGE	SEAPORT	NIS2 TRANSPOSITION	DATA PROTECTION AUTHORITY
Hungarian	none (landlocked)	Act LXIX of 2024, in force since Jan 1, 2025	NAIH

VAT
27 % standard rate

Hungary as a market for South America

Hungary is strong in the automotive industry: Audi builds in Győr, Mercedes-Benz in Kecskemét, BMW in Debrecen. Electronics, pharmaceuticals and a large food industry add to that. For suppliers from South America, this opens two doors: raw materials and intermediate goods for industry, and food and animal feed for processors and retailers. Trade figures with your country are in Eurostat's foreign trade database (Comext).

Hungary is landlocked. Overseas goods come through ports on the North Sea or the Adriatic and then by rail or truck. The importer and freight forwarder decide where customs clearance takes place.

What is the same across the EU and what applies nationally

Customs and product law are uniform in the EU. A product lawfully sold in one member state may in principle also be sold in Hungary. The basics are explained in the guide [Exporting to the EU](#).

Hungary does have some peculiarities, though:

- Language: product information for consumers must be in Hungarian. For imported goods, a Hungarian sticker over the original label is often enough. Agree with your importer on who applies it.
- Packaging: since July 1, 2023, waste management has been run under a concession by MOHU MOL Hulladékgazdálkodási Zrt. Producers and first distributors pay fees to MOHU under extended producer responsibility. There is also a deposit system for beverage packaging.

- Taxes: the standard VAT rate is 27 %, the highest in the EU. The national currency is the forint (HUF).
- Authorities: customs and taxes are handled by the Nemzeti Adó- és Vámhivatal (NAV).

The 27 % VAT puts many exporters off, but in business-to-business trade it rarely hits you directly. For goods, the importer pays import VAT at customs and recovers it as input tax. For services to Hungarian businesses, you invoice without Hungarian VAT; your customer accounts for it under the reverse charge mechanism (Art. 196 of the VAT Directive). It is different if you sell directly to consumers. Then you will usually need a VAT registration in the EU.

NIS2 in Hungary

Hungary transposed [NIS2](#) with Act LXIX of 2024 on the cybersecurity of Hungary (2024. évi LXIX. törvény Magyarország kiberbiztonságáról). It has applied since January 1, 2025; the details are in Government Decree 418/2024. (XII. 23.). An amending act redefined the scope with effect from January 6, 2026, so always check the current version.

For companies in the NIS2 sectors, the competent authority is the Supervisory Authority for Regulated Activities (Szabályozott Tevékenységek Felügyeleti Hatósága, SZTFH). The national CSIRT is the National Cybersecurity Institute (NKI) within the Special Service for National Security (Nemzetbiztonsági Szakszolgálat). Companies in scope must register with the SZTFH within 30 days of starting operations or coming into scope.

The Hungarian law requires more than the directive. Every electronic information system must be classified into one of three security classes, and licensed auditors regularly check whether the measures are in place. There is also an annual supervision fee. For your customer this is costly and time-consuming, and it will pass part of it on to its service providers. If you are an IT service provider from São Paulo running systems for a Hungarian plant, expect the auditor to ask about your processes too.

For such audits, keep a list of your subcontractors, your access rules and records of your backups ready. In English, that is usually enough for the first step. [Sightadel](#) is available in English, Spanish and Portuguese, so your team can maintain these records in its own language and share them in English.

Data protection and supply chain

The [GDPR](#) applies. The supervisory authority is the Nemzeti Adatvédelmi és Információszabadság Hatóság (NAIH) in Budapest. If you process personal data for a Hungarian customer, you need a data processing agreement under Art. 28 GDPR and, without an adequacy decision for your country,

standard contractual clauses.

Hungary has no supply chain law of its own. The large German manufacturers in the country do apply their supplier codes of conduct and enforce them by contract. What applies at EU level is explained under [CSDDD](#).

What Hungarian customers typically ask for

At the Audi, Mercedes-Benz and BMW plants and their suppliers, [TISAX](#) is the usual proof of information security. On the quality side, [ISO 9001](#) and, in the automotive industry, IATF 16949 are standard.

If you supply food, such as fruit concentrate from Chile or meat from Uruguay, processors and retail chains ask for certificates such as IFS or BRCGS ([food safety](#)). IT service providers get asked about [ISO 27001](#), all the more since Hungarian customers may themselves be subject to the audit requirement.

Contacts

- The Hungarian export agency HEPA works with the foreign ministry's network of economic attachés and with the Enterprise Europe Network.
- The Magyar Kereskedelmi és Iparkamara (MKIK) is the national chamber of commerce and industry.
- The Hungarian embassies in South America put you in touch with authorities and associations.
- Customs questions go to the NAV.

FAQ

Why is VAT so high in Hungary?

At 27 %, Hungary has the highest standard rate in the EU. For you as a supplier to businesses, this usually changes little, because your customer deducts the tax as input tax.

What is special about Hungary's NIS2 transposition?

Information systems must be classified into security classes and audited by licensed auditors. The competent authority for companies is the SZTFH.

Do labels have to be in Hungarian?

Yes, for consumer products. For imports, a Hungarian sticker over the original label is often enough.

How do I prepare for questions from a Hungarian customer's auditor?

Keep your security measures documented and the evidence current. [Sightadel](#) organizes NIS2 and ISO 27001 requirements with tasks and evidence and is hosted in Germany. For your internet-facing systems, a [veyrisk](#) report gives the auditor an outside view.

Sources · Last updated: October 11, 2026

2024. évi LXIX. törvény Magyarország kiberbiztonságáról: <https://net.jogtar.hu/jogszabaly?docid=a2400069.tv>

418/2024. (XII. 23.) Korm. rendelet: <https://net.jogtar.hu/jogszabaly?docid=a2400418.kor>

SZTFH: Kiberbiztonsági felügyelet: <https://sztfh.hu/tevekenysegek/kiberbiztonsagi-tanulasok/kiberbiztonsagi-felugyelet/>

NBSZ NKI: Incidens bejelentés: <https://nki.gov.hu/intezet/tartalom/incidens-bejelentes/>

European Data Protection Board: members: https://www.edpb.europa.eu/about-edpb/about-edpb/members_en

EUR-Lex: Directive 2006/112/EC (VAT Directive): <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32006L0112>

Your Europe: VAT rates in the EU: https://europa.eu/youreurope/business/taxation/vat/vat-rules-rates/index_en.htm

MOHU MOL Hulladékgyártó Zrt.: <https://mohu.hu/>

HEPA Hungarian Export Promotion Agency: <https://hepa.hu/en/about-us>

Nemzeti Adó- és Vámhivatal: <https://nav.gov.hu/>

General information, not legal advice. The official texts are authoritative.

PUT IT INTO PRACTICE WITH TOOLS MADE IN GERMANY



Sightadel walks your team through NIS2: templates, tasks, evidence and audit preparation in one place. Built and hosted in Germany, with an optional consultant package.

[See Sightadel →](#)



veyrisk shows what attackers can see of your company from the outside: open services, certificates, known vulnerabilities. You can hand the report to EU customers and auditors.

[See veyrisk →](#)



Valar is a hardware firewall running neonotu software. It protects offices and sites and produces the logs NIS2 and ISO 27001 ask for.

[See Valar →](#)

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Which of these apply to your company?

The free EU Readiness Check shows you by industry and country in 10 minutes.

<https://www.mercoeu.com/en/eu-readiness-check>