

Provisions of Government Decree No. 57/2020 (III.23.) on measures regarding judicial and tax enforcement proceedings during the state of emergency

KPMG Legal Tóásó Law Firm



Personal administration



Juridical acts



Procedural acts



# Personal administration



The Government, by issuing Decree Nr. 57/2020 of March 24, 2020, suspended personal client reception in all bailiffs' offices, so it is not possible to request information or personally contact the bailiff during this period.

Information on specific cases may be provided by the bailiff only once the person requesting the information has been properly identified. The audio and video connection between the inquirer and the person carrying out the authentication must meet certain technical requirements in order to ensure proper identification. These are the following:



**AND** 

During identification, the selected method must be able to provide continuous audio connection;



It must be able to provide uninterrupted video connection until the authentication is complete;



It must also be able to verify the identity of the person requesting the information.



AND



Personal administration





Procedural acts





# Juridical acts



Applications and other juridical acts can still be submitted by the traditional method (in paper form), additionally, communication by electronic documents is also an option, as follows:

#### In writing, in paper form



Via traditional postal delivery.



OR

Using the collection box located at the bailiff's office of the bailiff handling the case.

#### By electronic means



Via the VIEKR system.

OR



Using E-paper

It is important to note that it is still not possible to submit a legally valid application and other juridical acts in the form of a simple email.





Personal administration





Procedural acts





# Procedural acts



**STOP** 

In addition to the restrictions on personal administration, the Government has introduced restrictions on certain procedural acts. For the duration of the state of emergency and within 15 days after its cessation, the bailiff shall not take action in the following cases:

- Process may not be served by the bailiff;
- Conventional auctions may not be held;
- Acts of enforcement on site may not be carried out;
- Withdrawal of a seized motor vehicle's operating license may not be carried out;
- A natural person's residential property may not be auctioned off;
- A court decision on the surrender and custody of a child may not be enforced;
- No procedural act may be taken in connection with the enforcement of a specific act, except for the enforcement of a court decision or a settlement concerning the surrender and custody of a child;
- However, no procedural act relating to the enforcement of a court decision and the settlement concerning the surrender and custody of a child may be carried out in a place subject to an epidemiological measure.





Personal administration



Juridical acts







# Tax enforcement



**Suspension of tax** enforcement

Ongoing enforcement proceedings before the tax authority and enforcement proceedings implemented by the tax authority under the Tax Enforcement Act shall, with a narrow exception, be SUSPENDED until the 15th day after the cessation of the state of emergency.

Amounts received on the deposit accounts of the bailiffs before the Government Decree's entry into force can be settled against debts.

Settlement of tax debts

Statute of **limitation** 

For procedures which have been suspended based on the above-mentioned rules, the statute of limitation period available for the right of enforcement shall be SUSPENDED until the 15th day after the cessation of the state of emergency.





Personal administration









# Contacts



Dr. Bálint Tóásó MSc LL.M (Vienna)
Head of Legal Services
+36 30 663-6245
Balint.Toaso@kpmg.hu



Dr. Tímea Csajági Attorney-at-Law +36 70 978-9644 Timea.Csajagi@kpmg.hu







#### kpmg.com/socialmedia

kpmg.com/app

The information contained herein are only for information purposes and shall not apply to any circumstances of any specific legal or natural persons or other entities without legal personality. Though KPMG intends to provide accurate and timely information, however, shall not undertake any responsibility for the present or future effectiveness of any information set out herein. KPMG does not undertake responsibility for damages arising from such activities which were based on the usage of the information set out herein and which lacks full analysis and advisory activity of KPMG.

KPMG name, KPMG logo is the registered trademark of KPMG International Cooperative ("KPMG International")..

© 2019 KPMG Legal Tóásó Law Firm, a Hungarian law firm registered in the Budapest Bar Association and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. All rights reserved.