

**Products subject to Public Health Product Charge in Hungary**

No.	CN code	Product type	Description	Exception	Tax rate (HUF / Kg)
1.	N/A	Syrup	which contains added sugar with total sugar content > 8g / 100 ml, or contains both sweetener and added sugar	- Extract-based syrups according to the Hungarian Food Codex; - Products containing at least 50% of fruit or vegetables	310
2.	N/A	Syrup	which contains only sweetener or added sugar with total sugar content ≤ 8g / 100 ml	- Extract-based syrups according to the Hungarian Food Codex; - Products containing at least 50% of fruit or vegetables	105
3.	2009; 2202	Soft drink	which contains added sugar with total sugar content > 8g / 100 ml, or contains both sweetener and added sugar	- Products containing at least 50 % of fruit or vegetables; - Products containing at least 50 % milk raw materials	23
4.	2009; 2202	Soft drink	which contains only sweetener or added sugar with total sugar content ≤ 8g / 100 ml	- Products containing at least 50 % of fruit or vegetables; - Products containing at least 50 % milk raw materials	8
5.	2009; 2202	Energy drink	if the methylxanthine content is higher than 15 mg / 100 ml	- Products that fall within energy drink, higher tax rate	65
6.	2009; 2202	Energy drink	which contains methylxanthine and ginseng, L-arginine or taurine in a minimum quantity of 10 mg / 100 ml or a combination thereof		390
7.	1704; 1905; 2105	Sugary product	which contains added sugar, with total sugar content > 25 g / 100 g, or contains both sugar and sweetener	- Product containing at least 20g honey / 100 g with sugar content ≤ 40g / 100g; - Products under 1905 10 and 1905 40 CN codes - Products under 1905 CN codes that fall within any salted snack category	210
8.	1704; 1905; 2105	Sugary product	which contains only sweetener or added sugar with total sugar content ≤ 25 g / 100 g	- Product containing at least 20g honey / 100 g with sugar content ≤ 25g / 100g; - Products under 1905 10 and 1905 40 CN code; - Bread, water buns and milky croissants certified according to the Hungarian Food Codex - Products under 1905 CN codes that fall within any salted snack category	65
9.	1806	Sugary product with cocoa	which contains added sugar, with cocoa content < 40 g / 100 g and total sugar content > 40 g / 100g, or containing both added sugar and sweetener	- Products using at least 50 % milk raw materials - Products that fall within sugared cocoa powder category	210
10.	1806	Sugary product with cocoa	with cocoa content < 40 g / 100 g containing only sweetener, or added sugar and with total sugar content ≤ 40 g / 100g	- Products using at least 50 % milk raw materials - Products that fall within sugared cocoa powder category	65
11.	1806 10	Sugared cocoa powder	with cocoa content < 40 g / 100 g, containing both added sugar and sweetener, or containing only added sugar with total sugar content > 40g / 100g		110
12.	1806 10	Sugared cocoa powder	with cocoa content < 40 g / 100 g containing only sweetener, or only added sugar with total sugar content ≤ 40 g / 100g		40
13.	1904; 1905; 2005 20 20; 2005 99; 2008	Salted snack	Products prepared from cereals, potatoes, vegetables or oilseeds, fried, extruded, roasted, puffed or baked and suitable for immediate consumption with salt content > 1 g / 100 g, or with saturated fat content > 2 g / 100g	- Bread - Bakery products according to the Hungarian Food Codex with a maximum salt content of 2 g / 100 g - Products that fall under salted snack lower or lowest category	390
14.	2008	Salted snack	containing at least 90 % oily seeds, made without added fat		90
15.	1905	Salted snack	with salt content ≤ 1 g / 100 g, containing: added sugar and total sugar content ≤ 25 g / 100 g, or only sweetener, or neither sweetener nor added sugar		65

16.	2103; 2104	Food seasoner	products other than baby food, ready-to-eat soups or sauces, if their salt content exceeds 5 g/ 100 g	- mustard; - ketchup; - salted seasoning preparation, not dried, chopped or mashed, with a salt content not exceeding 15 g / 100 g	390
17.		Flavoured beer	drink with beer content and added sugar, with total sugar content > 5 g / 100 ml or, containing both added sugar and sweetener		33
18.		Flavoured beer	drink with beer content, with only sweetener or added sugar and with total sugar content ≤ 5 g / 100 ml		10
19.	2208	Alcoholic refresher	Alcoholic strength of ≤ 5 %, containing soft drinks or additives and added sugars, with total sugar content > 5 g/100 ml, or containing both added sugar and sweetener		33
20.	2208	Alcoholic refresher	Alcoholic strength of ≤ 5 %, containing soft drinks or additives with only sweetener or added sugar, with total sugar content ≤ 5 g/100 ml		10
21.	2007	Marmalade	containing added sugar and with total sugar content > 35 g/100 g, or containing both added sugar and sweetener	Extra jams, extra jelly, marmalade and special quality jams according to the Hungarian Food Codex	780
22.	2007	Marmalade	containing only sweetener or added sugar, with the total sugar content ≤ 35 g/100 g	Extra jams, extra jelly, marmalade and special quality jams according to the Hungarian Food Codex	260
23.	1904; 2006; 2008	Treat	product not considered as salted snack, containing added sugar and with total sugar content > 15 g / 100 g, or containing both added sugar and sweetener	product with fibre content ≥ 8 g / 100 g	210
24.	1904; 2006; 2008	Treat	product not considered as salted snack, containing only sweetener or added sugar, with total sugar content ≤ 15 g / 100 g	product with fibre content ≥ 8 g / 100 g	65
25.	1901 20; 1902; 1905 90 80	Pastry	product not considered as salted snack or sugary product, containing added sugar, with total sugar content > 25 g / 100 grams or, containing both added sugar and sweetener	Products that fall within Pastry, higher tax rate (salty) category	210
26.	1901 20; 1902; 1905 90 80	Pastry	product not considered as salted snack or sugary product, with only sweetener or added sugar, with total sugar content ≤ 25 g / 100 g	Products that fall within Pastry, higher tax rate (salty) category	65
27.	1901 20; 1902; 1905 90 80	Pastry	product not considered as salted snack or sugary product, with salt content > 1 g / 100 grams		210