

## Příklad (Maďarsko, statutární sazba 9%)

Calculation of top-up tax	
Pre-tax profit	1,000
Use of losses	500
Tax base	500
Corporate income tax payable (9%)	45
Deferred tax adjustment (regarding the use of losses)	45
Local business tax and innovation contribution	50
<b>Income taxes covered</b>	<b>140</b>
<b>GloBE income</b>	<b>1,000</b>
<b>Effective tax rate</b>	<b>14%</b>
Top-up tax rate	1%
Substance carve-out	200
Tax base above substance carve-out	800
<b>Top-up tax</b>	<b>8</b>

Based on the standard of consolidation of the ultimate parent company

Deferred tax expense recognised on loss utilisation ( $500 \times 9\%$ )

Other covered taxes recognised as income taxes

Ratio of covered income taxes to GloBE income

Difference between 15% and effective tax rate

A certain proportion of the carrying value of tangible assets and labour costs