

## THE RULES OF CORPORATE TAX AVOIDANCE IN THE HUNGARIAN LAW

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**ABSTRACT:** *The study describes the rules concerning legal tax avoidance in the Hungarian law through the rules of tax avoidance in corporation tax law. The drafting of tax reduction, tax evasion, and tax avoidance have been made with a general character in order to clarify the different methods of tax avoidance.*

*The Hungarian legal system applies two methods in the field of regulating corporation tax law; it defines the framework of tax avoidance with general clauses on the one hand and with special rules on the other hand.*

*As an important question the legal and illegal techniques of tax savings have been analyzed.*

*The comprehensive analysis of the topic, the presentation of the judicial practice, legal theory statements and legal regulations may provide help for future legislation and facilitate the theoretical foundation of the topic concerned.*

**KEYWORDS:** *tax avoidance; tax evasion; corporation tax, off-shore firms, tax fraud*

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