Duty

Slide 1: The duty for the goods delivered is now a state taxable liability but it used to be paid at city borders in the past, which largely serves to secure the state's revenue.

Slide 2: Customs is one of the oldest sources of state revenue. The writers of the wars of ancient Greek cities already referred to it: when they ran out of land that could be distributed as a "payment", customs appeared in the treasury's revenue. Tax collectors usually worked on the main points of the major trade routes (ports, bridges, gates, etc.), and they levied a duty on the goods of the traders passing through.

Slide 3: Origin: We have to go back in time to the age of Árpád to find the origin of customs related to our country. Around 1235 II. Andras was the one who took the thirtieth duty from the people in order to secure the welfare of his daughter (royal authority). Later, our King Charles Robert (whose portrait can be seen on our old two-hundred-forint banknote), who ruled between1308-1342, was the one who introduced it as a customs on foreign trade.

Slide 4: We distinguish between fiscal duties, aimed at securing public revenues, and so-called protectionist, protective customs duties, which protect domestic industries and producers from foreign vendors’ competition in the domestic market.

Slide 5: There has not been border control in the European Union since 14 June 1985, so there is no customs clearance in trade between EU countries.