User Guide
to the form on Notification pursuant to Section 44 (4) of the Minimum Tax Act

notification of the filing constituent entity's or the designated filing entity's corporate details and the place of filing the GIR pursuant to Section 44 (4) of Act LXXXIV of 2023 on Top-Up Taxes Ensuring a Global Minimum Level of Taxation and on the Amendment of Certain Related Tax Laws

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In the "Corporate details of the Ultimate Parent Entity" field group indicate the following details related to the ultimate parent entity 6

I. General Information

1. What is the "GIRNY" Notification form used for?

The Notification batched form pursuant to Section 44 (4) of the Minimum Tax Act is for providing the corporate details and the place of submission to the National Tax and Customs Authority of the GIR submitted by the filing constituent entity or the designated filing entity within 6 months after the submission of the GIR if the place of submission was outside Hungary.

2. Who does it apply to?

The notification pursuant to Section 44 (4) of the Act LXXXIV of 2023 on Top-Up Taxes Ensuring a Global Minimum Level of Taxation and on the Amendment of Certain Related Tax Laws, must be submitted by constituent entities of MNE groups resident in Hungary which have an annual revenue of EUR 750.000.000 or more, including the revenue of the excluded entities in its parent entity's consolidated financial statements in at least two of the four fiscal years immediately preceding the tested fiscal year. [Global Minimum Tax Act, Section 1] Therefore they are under the scope of the Minimum Tax Act, but submitted the GIR for the given tax year outside Hungary.

The designated local entity acting on behalf of all domestic constituent entities must submit the notification if it has been designated to do so. A designated local entity is a member of the multinational enterprise resident in a given country, which has been designated by the other members of the multinational enterprise resident in that same country to submit the top-up tax related registration, declaration and notification forms on their behalf.

3. How can you submit the notification form?

The Notification form shall **be submitted electronically** to the National Tax and Customs Administration (NTCA).[1]

More information on the electronic submission of forms and the rules of electronic communication can be found on the website of NTCA (*www.nav.gov.hu*) under:

- *„Az elektronikus ügyintézés és kapcsolattartás általános szabályai adóügyekben"* information booklet. [Available only in Hungarian.]

Notifying the right for representation

The notification may also be submitted by the authorized agent of the domestic constituent entity or the designated local entity acting on behalf. In this case the right of representation shall

[1] Point d) of Section 36 (3) of Act CLI of 2017 on Tax Administration and the Regulation of Tax Administration (hereafter Tax Administration Act). Point 24 of Section 8, point a) of Section 19 (1) of Act CIII of 2023 on the Digital State and Certain Rules for the Provision of Digital Services. Point 6 of Section 7 (1) of Act CXXX of 2016 on the Code of Civil Procedure.

be notified to NTCA in advance. The notification form pursuant to 44. § (4) of the Minimum Tax Act submitted can only be accepted by NTCA if the submitter has previously registered its right of representation.

More information on the **notification of representation is available** on the website of NTCA *(www.nav.gov.hu)* in the following*:*

- *„A NAV előtti képviselet bejelentése"* information booklet. [Available only in Hungarian.]

4. How can you access the notification form?

The Notification form can be **accessed electronically** on the website of NTCA.

The notification can be completed via the Online Form-Filling Application (ONYA) by clicking on the "Login" button and selecting the form labeled "GIR Notification".

5. What is the deadline for notification?

In the case of taxpayers operating by the calendar year, the deadline for notification is December the 31st of 2026 for the calendar year of 2024. In the case of taxpayers operating under a different financial year from the calendar year, the deadline for notification is **the last day of the 6th month following the submission date of the GIR.**

6. How can you correct the notification form submitted?

The taxpayer can initiate the correction of the notification form already submitted, if later noticed, that any detail on **the report already accepted and processed by NTCA is erroneous, or information is missing, therefore incomplete**. The taxpayer has the right to rectify the form within the 6 months notification period.

In case the taxpayer rectifies the form, **letter „H"** in the field **„Type of Notification"** on the notification form shall be selected.

7. What are the legal consequences of non-compliance with notification?

If the taxpayer fulfills his reporting obligation incorrectly, with incomplete data content, late, or fails to do so, the NTCA may use the sanction specified in the law.

Accordingly, the National Tax and Customs Administration may impose a default penalty of HUF 1 million in the event of failure to comply or late compliance with the notification obligation under the Global Minimum Tax Act, taking into account that in case of non-compliance for tax years starting before December the 31st of 2026 penalty cannot be imposed,

if the group member proceeded with due care and diligence [Section 220 (1) and Section 274/R of Act CL of 2017 on the Rules of Taxation].

8. Further information, assistance

If you have any further questions related to the notification please do not hesitate to contact us on any of our availabilities below.

Via Internet:

At the homepage of NTCA: www.nav.gov.hu

In e-mail:

Under this e-mail address: E-mail küldése - Nemzeti Adó- és Vámhivatal (gov.hu)

By telephone: at NTCA Information line

- from within Hungary 1819,
- from abroad +36 (1) 461-1819.

To receive specific information or conduct administrative matters, you must have a client identification number or use Partial Code-based Telephone Identification (RKTA). If you do not have a client identification number, you may request one using the form marked „TEL". The easiest way to do this is via the Online Form Filling Application Online Nyomtatványkitöltő alkalmazásban (ONYA). If you wish to request specific information or handle matters on behalf of someone else please also submit the UJEGYKE form. Access to specific information and administrative services is available under menu option 2 of the Information Hotline (Infóvonal).

In person:

Across Hungary at the NAV Customer services. Customer Service-search at:
Ügyfélszolgálatok - Nemzeti Adó- és Vámhivatal (gov.hu)

9. What legislation needs to be taken into account?

- Act LXXXIV of 2023 on Top-Up Taxes Ensuring a Global Minimum Level of Taxation and on the Amendment of Certain Related Tax Laws (Global Minimum Tax Act)
- Act CLI of 2017 on Tax Administration and the Regulation of Tax Administration (Tax Administration Act)
- Act CL of 2017 on the Rules of Taxation (Taxation Act)
- Act CIII of 2023 on the Digital State and Certain Rules for the Provision of Digital Services (Digital Citizenship Act)

- Government Decree 465/2017 (28 December) on the Detailed Rules of the Tax Administration Procedure (Government Decree)

- Government Decree 451/2016 (19 December) on the Detailed Rules of Trust Services and Electronic Transactions

II. Detailed information

Filling in the Notification "GIRNY" data sheet

"Identification data" menu

In the "Identification data" menu, please indicate the name and tax number of the domestic group member with the obligation to notify or of the designated local entity acting on behalf of all domestic group members. Please also indicate the name and telephone number of the reporting administrator.

It is required to submit the notification form on an annual basis, within 6 months starting from the submission date of the GIR.

In case your company details have not changed, no further content needs to be filled, the information submitted in the prior year does not need to be repeated. In this case please check the declaration box for unchanged data.

In case the taxpayer needs to submit a correction of an erroneous notification form submitted previously, in the „Type of Notification" field the letter „H" has to be entered.

"Features of the notification" menu

In the "Reporting Period" field indicate the calendar period for which the GIR was submitted that the notification refers to.

In the "Features of the Notification" menu it is required to provide the Tax ID, Name and Country Code of the filing constituent entity or the designated filing entity submitting the GIR. This entity must be a foreign group member.

In the "Corporate details of the Ultimate Parent Entity" field group indicate the following details related to the ultimate parent entity

Full name of the Ultimate Parent Entity

The legally registered full name of the Ultimate Parent Entity. If the full name is too long, enter the short name.

Tax residency country code as per the Global Minimum Tax Act (Section 4)

Please indicate here the **tax residency country code** of the Ultimate Parent Entity. The tax residency of the Ultimate Parent Entity has to be determined as per Section 4 of the Global Minimum Tax Law.

Tax ID of the Ultimate Parent Entity

Please indicate here the **Tax ID** of the Ultimate Parent Entity; in case of foreign legal entities if no Tax ID is available, equivalent corporate registration number is accepted.

It is possible to indicate more than one Ultimate Parent Entities, in case the notifying entity is a joint venture, joint venture group or member of a multinational group with more than one UPEs.

National Tax and Customs Administration