Booklet No. 18.

Basic Rules of Issuing Invoices and Receipts (Published on 2 March 2026)

The VAT taxable persons shall ensure that a supporting document is issued in respect of all supplies of goods or services. This information booklet describes the basic rules for this. The requirements pertaining to invoicing are contained in the Value Added Tax Act (hereinafter referred to as VAT Act)[1] and the decrees issued based on this act.[2]

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[1] Act CXXVII of 2007 on Value Added Tax.

[2] Decree of the Minister of National Economy No. 23/2014 (VI. 30.) NGM on the Identification of Receipts and Invoices by the Tax Administration and the Control of Invoices Saved Electronically (hereinafter: ***Decree on Invoices***), besides, Decree of the Minister of National Economy. 48/2013 (XI. 15.) NGM on the Technical of Cash Registers and the Turnover, Use and Maintenance of Cash Registers Used to Issue Receipts and the Transfer of Data Recorded by Cash Registers to the Tax Authority (hereinafter: ***Decree on Cash Registers***), and Decree of the Minister of National Economy No. 8/2025 (III. 31.) NGM on the distribution and operation of e-cash registers and on the requirements for e-cash registers and the issue of e-receipts (hereinafter: ***Decree on E-cash Registers***).

1. Invoicing obligation

The **taxable person** shall ensure that an invoice is issued in respect of **all supplies of goods or services which he has made in the domestic territory[3] for consideration** according to the general rule of the VAT Act to the customer (if a person or organization other than the taxable person).[4] As stated in the VAT Act, this invoicing obligation relates to the completion of a transaction (and not to the payment obligation of the customer to whom the products or services are supplied).

The invoicing obligation stated in the VAT Act **does not extend** to cases, which do not qualify as supply of products or services by the taxable person for the purposes of the VAT Act, for example, no invoice needs to be issued for exercising public powers as specified in Section 7 of the VAT Act or for legal costs awarded by a court.

The **invoicing obligation pertains** also to transactions that are free of charge but, for the purposes of the VAT Act, they qualify as the supply of goods or services for consideration.[5] (Naturally the VAT taxable person is obliged to issue an invoice in such cases only if the goods or services are supplied to another person or organisation.)

Since VAT generally becomes payable when an advance is received, **an invoice must also be issued upon the receipt of an advance, meaning a benefit of monetary value** provided under an agreement between the parties before the supply is made and credited against the consideration for the supply of goods or services.[6] The advance invoice must show the particulars of the supply of goods or services to which the advance may be applied as part of the consideration.[7]

The obligation to issue an invoice in respect of advance payments is not a general obligation. It does not cover advances included in the consideration for tax-free intra-Community supplies of goods.[8] An invoice is also unnecessary for an advance of less than HUF 900,000 paid by a non-taxable person other than a legal person, provided the purchaser of the goods or the recipient of the services does not request one. If, however, the advance payment is HUF 900,000 or more, invoicing is obligatory, regardless of the request of the purchaser of the product or the recipient of the service.[9]

An **invoice is also required for a supply of goods or services made abroad** if the taxable person's place of business most directly concerned with the transaction is in Hungary or, in the absence of such a place of business, if the taxable person has a permanent address or usually resides in Hungary. For a transaction carried out in another Member State of the European Community (hereinafter referred to as the Community), an additional condition is that the supply of goods or services is subject to the **reverse charge** in the Member State of supply, so that VAT is payable by the purchaser of the goods or the recipient of the services in the other Member State rather than by the person obliged to issue an invoice in Hungary.[10]

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[3] With regard to whether the place of supply of goods or services is within the country, the provisions of the VAT Act shall apply. The term "domestic territory" refers to the territory of Hungary.
[4] Section 159(1) of the VAT Act.
[5] Section 11(1)-(2) and Section 14(1)-(2), and cases of Section 12 and Section 18/A(4) of the VAT Act.
[6] Section 159(2) a) and b) of the VAT Act. Section 59 of the VAT Act defines an advance payment.
[7] Section 159(3) of the VAT Act.
[8] Section 159(4) of the VAT Act.
[9] Section 159(2) b) of the VAT Act.
[10] Section 159(2) c) and d) of the VAT Act.

The obligation to issue an invoice means not only the production of the invoice, but also its transfer or delivery to its addressee, i.e. the purchaser of the goods or services.

1.1 When must the invoicing obligation be fulfilled under Hungarian law?

Apart from the preservation obligation, **as regards the obligations relating to invoicing**, **according to the general rule the provisions of the VAT Act are applicable when the place of supply of the goods or services are supplied is the domestic territory** pursuant to the VAT Act.[11]

Even though the supply is made in the domestic territory, the provisions of the VAT do not need to be applied, when the following conditions met together:

- the established business of the taxable supplier or his fixed establishment that is most directly involved in the transaction or, in the absence of such a place of business, permanent address or usual residence is in a different Member State, and does not have an established business site in Hungary or their permanent domestic site – in accordance with Paragraph 137/A of the VAT Act – is not involved in performing supplies of products or services,
- the person liable for the payment of the VAT is the domestic purchaser of the goods or recipient of the services,
- the invoice is issued by the taxable supplier established in another Member State or his authorized representative other than the domestic customer, i.e. there is no self-invoicing (by the domestic purchaser of the goods or recipient of the services).

In such cases invoicing shall be subject to **the rules applying in the Member State in which the supplier of the goods or services** has established his business or has a fixed establishment that is most directly involved in the transaction in question, (or in the absence of such places his permanent address or usual place of residence).[12]

Not the rules on invoicing of the VAT Act shall apply in case of the supplies of products, services provided domestically, for which the tax payment and tax return obligations are performed by a taxable person who has registered in the one-stop shop in another Member State of the Community.[13]

Even though the supply is made outside the domestic territory, the provisions of the VAT Act pertaining to invoices must be applied in the following cases:

- if ***the place of supply is deemed to be outside the Community*** pursuant to the provisions of the VAT Act and the established business of the supplier or his fixed establishment that is most directly involved in the transaction or, in the absence of such a place of business, permanent address or usual residence is inland,[14] or
- if the seat of the business activities of the tax subject who performs the transaction, or their established permanent site most directly involved in the performance in the lack

[11] Section 158/A. (1) of the VAT Act.
[12] Sections 158/A.(2) a) and 158/A (3) of the VAT Act.
[13] Section 158/A (4) of th VAT Act.
[14] Section 158/A. (2) b) of the VAT Act.

of that, the permanent address or usual dwelling place is located inland, but ***the place of supply*** pursuant to the VAT Act is deemed to ***be in another Member State*** and has tax payment obligation is accrued by the purchaser of the product or the recipient of the service provided that not self-invoicing occurs[15]

- if a transaction is a supply of goods, services performed in another Member State, for which a ***taxable person registered for the one-stop shop in Hungary***, fulfils the tax return and payment obligations through that scheme[16].

1.2 In which cases can a person be exempted from the invoicing obligation?

A taxable person is exempt from invoicing in relation to any supply of goods and services which is tax exempt in view of the public interest or special nature of the activity,[17] providing that the taxable person issues a document[18] for the transaction in compliance with the provisions of the Accounting Act.[19] The accounting document of such a transaction – e.g. tax-free renting of a property or provision of financial services – must therefore comply with the provisions of the Accounting Act. This must also apply if the taxable person labels the document as an invoice, or issues it on an invoicing form or by using of an invoicing programme. The continuity of the serial numbering of the invoicing program is not impaired if the invoice and the accounting document are issued in the same serial number range.[20] This exemption from invoicing obligation does not oblige the supplier to issue a receipt.[21]

The following **tax-exempt transactions will not be exempted from the obligation to issue an invoice**, i.e. no accounting document can be issued instead of an invoice:

- other tax-exempt education due to its public interest nature,[22]
- the tax-exempt transaction of a dentist or dental technician due to its public interest nature,[23]
- the tax-exempt healthcare activity provided by a non-public service operator due to its public interest nature,[24]

[15] Sections 158/A. (2) a) and 158/A (3) of the VAT Act.
[16] Section 158/A (4) of the VAT Act.
[17] Exempt supplies of goods or services pursuant to Section 85(1)(a), (b), (d) and (f)–(o) and Section 86(1)(a)–(i), (l) and (m) of the VAT Act.
[18] Act C of 2000 on Accounting.
[19] Section 165(1)(a) of the VAT Act.
[20] Section 8(4) of the Decree on Invoices.
[21] Section 166(1) of the VAT Act.
[22] Other education and training services pursuant to Section 85 (2) of the VAT Act may be tax-exempt on the basis of Section 85 (1) (i)-(j). Under Section 165(1)(a)–(b) and (5) and Section 166(1) of the VAT Act, such tax-exempt transactions are not exempt from the obligation to issue invoices or receipts by providing accounting documents.
[23] Pursuant to Section 85 (1) (e) of the VAT Act, transactions carried out by human dentists and dental technicians are tax-exempt. However, pursuant to Section 165 (1) (a)-(b) and Section 166 (1) of the VAT Act, they are not exempt from the obligation to issue invoices or receipts by providing accounting documents.
[24] Healthcare services are tax-exempt under Section 85 (1) (c) of the VAT Act, pursuant to Sections 165 (1) (a) and (b) and Section 166 (1) of the VAT Act, they are not exempt from the obligation to issue invoices or receipts by providing accounting documents.

- the tax-exempt service of a cooperating community due to its public interest nature,[25]
- the tax-exempt real estate sales due to its special nature,[26]
- the tax-exempt transport of injured or sick persons not provided as a public service.[27]

In case the acquirer of a service whether tax subject or not does not request it, no invoice needs to be issued on international air passenger transport with a foreign place of departure or arrival.[28] In the lack of a request for the issue of an invoice by the acquirer of the service, the tax subject must issue an accounting record in accordance with the provisions of the Act on Accounting. In case the acquirer of the service does request the issue of an invoice, an invoice must be issued in accordance with the provisions of the VAT Act and the legal regulation issued on the basis of its authorization.[29]

Below the limit of HUF 900,000, inclusive of VAT, the taxable person shall be exempted from the invoicing obligation if **the customer is a non-taxable person** apart from non-taxable legal persons who **pays the consideration inclusive VAT, by the date of supply, without requesting an invoice from the taxable person.** [30] The taxable person, if exempted from the obligation of invoicing, shall ensure that a receipt is issued to the customer.[31]

The taxable person is exempt from the obligation to issue an invoice also if **the non-taxable person** excluding non-taxable legal persons **makes an advance payment of less than HUF 900,000 and does not request an invoice**. If the taxable person is exempted from the obligation of invoicing for such a reason, they are not obliged to issue a receipt on the received advance payment.[32]

The fact that such an advance is not subject to an obligation to issue an invoice or receipt does not mean that there is no supporting document for the provision, receipt or crediting of the advance under other legislation, such as the Accounting Act. If the advance is

[25] A transaction carried out by a cooperating community is tax-exempt pursuant to Section 85 (1) (p) of the VAT Act, and pursuant to Sections 165 (1) (a)-(b) and Section 166 (1) of the VAT Act, they are not exempt from the obligation to issue invoices or receipts by providing accounting documents.
[26] The sale of tax-exempt real estate pursuant to Section 86 (1) (j)-(k) of the VAT Act is not exempt from the obligation to issue invoices or receipts by providing accounting documents pursuant to Section 165 (1) (a)-(b) and Section 166 (1) of the VAT Act.
[27] The supply of transport services for sick or injured persons in vehicles specially designed for the purpose, by duly authorized bodies is exempt from VAT pursuant to Section 85 (1) (q) of the VAT Act. They are not exempt from the obligation to issue invoices or receipts by providing accounting documents pursuant to Section 165 (1) (a)-(b) and Section 166 (1) of the VAT Act.
[28] Among air passenger transport services, international passenger transport services that are tax-exempt under Section 105 of the VAT Act are exempt from the obligation to issue invoices or receipts under Section 165 (1) (c) by issuing an accounting document, but only if the user of the service does not request an invoice.
[29] Section 165(1) c) and Section 165(4) of the VAT Act.
[30] Section 165 (1) b) of the VAT Act. Under Section 165(2) of the VAT Act, this exemption option does not apply to tax-exempt intra-Community sales pursuant to Section 89 of the VAT Act, or to the sale of real estate on a serial basis by persons who are not otherwise taxable, or to the sale of new means of transport [cases under Section 6 (4) of the VAT Act]. Furthermore, pursuant to Section 165 (6) of the VAT Act, it does not apply to intra-Community distance sales under Section 29 (a) of the Act either, if the supplier does not use the one-stop shop system.
[31] Section 166 (1) of the VAT Act.
[32] The obligation to issue an invoice does not apply to such advance payments pursuant to Section 159 (2) (b) of the VAT Act, and Section 166 on the obligation to issue receipts does not apply to this case either.

provided by the transfer of cash, a cash substitute payment instrument, a non-cash payment instrument or other property, such as a product, the transfer of the advance must be documented, which may be done, for example, by an accounting document issued by the recipient of the advance. If the advance is paid by bank transfer, the transfer of funds may be documented, for example, by a bank receipt.

There is no opportunity for exemption from invoicing in the following cases:[33]

- Supply of goods or services to a *VAT taxable person* (including international air passenger transport[34] if the recipient of that service requests an invoice).[35]
- Supply of goods or services to a *legal person who is not a VAT taxable person* (including international air passenger transport[36] if the recipient of that service requests an invoice).[37]
- Advance payment for a supply of goods or services to a *VAT taxable person or a non-taxable legal person, provided that the advance payment is not to be included in the consideration for a VAT-exempt intra-Community supply of goods.*[38]
- Payment at least HUF 900,000 or more of advance by a *VAT non-taxable person* (who is not a legal person either).[39]
- Payment less than HUF 900,000 of advance by a *VAT non-taxable person*, who is not a legal person either, if the customer requests an invoice.[40]
- Supply of goods or services to a *VAT non-taxable person* (who is not a legal person either), the consideration inclusive VAT for which is paid in any way by the date of supply, providing that the consideration, inclusive of VAT, is at least HUF 900,000 or more.[41]
- Supply of goods or services to a *VAT non-taxable person* (who is not a legal person either), which consideration, inclusive VAT, is paid in any way by the date of supply, providing that the consideration, inclusive of VAT, is less than HUF 900,000, and the customer requests an invoice.[42]
- The supply of goods or services to a *VAT non-taxable person* (who is not a legal person either), the VAT-inclusive consideration for which is not paid, or is not necessarily paid, by the time of supply.[43]

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[33] The cases listed below are subject to an exception for supplies of goods or services that are exempt by reason of their public interest or specific nature and for which issuing an accounting document is sufficient, including advance payments for those supplies. By issuing an accounting document, VAT-exempt transactions specified in Section 85(1), points (a), (b), d, f)–e), and Section 86(1), points (a)–(i), (l) and (m) and in the case of tax-exempt international air passenger transport pursuant to Section 105 of the VAT Act, the obligation to issue an invoice may be waived – Section 165 (1) (a) and (c) of the VAT Act.

[34] Of the air passenger transport services, in the case of tax-exempt services pursuant to Section 105 of the VAT Act, Section 165 (1) (c) of the VAT Act allows for exemption by issuing an accounting document, which, pursuant to Section 165 (4), does not apply to cases where the service user requests an invoice.

[35] Section 165 (1) and (3) a) of the VAT Act.

[36] Tax exempt service on the basis of Section 105 of the VAT Act.

[37] Section 165(1) and (3) a) of the VAT Act.

[38] Section 159(2) and (4), 165(1) and (3)a of the VAT Act.

[39] Section 159(2) b) ba) of the VAT Act.

[40] Section 159(2) b) bb) of the VAT Act.

[41] Section 165(1) b) and (3) b) of the VAT Act.

[42] Section 165(1) b) and (3) b) of the VAT Act.

[43] Section 159 and 165(1) b) of the VAT Act.

- *International air passenger transport service*[44]*,* provided that the user of the service – whether taxable person or not – requests the issue of an invoice.[45]
- *Intra-Community supply of goods*[46], including also the inter-Community sale of any new transport means by a taxable person under the Section 6(4) a) of the VAT Act.[47]
- *Intra-community distance sales*[48] *except where the taxable person fulfils the tax return and payment obligations through the one-stop shop scheme. In that case, an invoice must be issued if the purchaser requests one.*[49]
- *Sale of a real property in a series of transactions.*[50]
- *Supplies of goods or services outside the territory of the Community*, provided that the taxable person has established his business that is most directly involved in the transaction in question inside the domestic territory or, in the absence of such a place of business, has his permanent address or usually resides inside the domestic territory.[51]
- *Supplies of goods or services made in another Member State within the territory of the Community*, and the person liable for the payment of the VAT is the person to whom the goods or services are supplied, provided that supplier taxable person has established his business that is most directly involved in the transaction in question inside the domestic territory or, in the absence of such a place of business, has his permanent address or usually resides inside the domestic territory.[52]

1.3 How long should the invoice be issued?

As a rule, an invoice must be issued by **the time of** supply under the VAT Act or, for an advance, upon its receipt, crediting or acquisition, or, at the latest, **within**[53] **a reasonable timeframe.**

Considering **the reasonable time** determined in the VAT Act **the invoice must be issued**:

1. **immediately**[54]**,** no later than the time of supply, if the consideration is paid by that time and the following conditions are met:
   - the supply of goods is not intra-Community tax-exempt supply,
   - the supply of services does not comply with the rules described in point 5,

[44] This service is tax exempt pursuant to Section 105 of the VAT Act.
[45] Section 165(1) c) and (4) of the VAT Act.
[46] Section 89 of the VAT Act.
[47] Section 165 (2) of the VAT Act.
[48] The concept of intra-Community distance sales is defined in Section 12/B of the VAT Act, and the place of supply must be determined in accordance with Section 29 (a) of the Act.
[49] Section 165 (6) of the VAT Act.
[50] Section 6(4) b) and 165(2) of the VAT Act.
[51] Section 159(2) d) of the VAT Act.
[52] Section 159(2) c) of the VAT Act.
[53] Section 163(1) of the VAT Act.
[54] Section 163(2) b) of the VAT Act. Before 15 July 2023, the obligation to issue an invoice immediately was applied, with the exceptions mentioned above, to cases where the consideration had been paid in cash or by a cash substitute payment instrument.

- the amount of the consideration, including tax, is not paid to the taxable person by means of an automated device under Art[55].

In cases covered by the exceptions, the invoice must, as a rule, be issued within 8 days.[56]

2. An invoice for an advance that cannot be credited against the consideration for a supply of services referred to in point 5 must **be issued immediately** when the advance is received or credited.[57]
3. In the case of supply of goods or the provision of services for which the consideration is paid other than as provided for in point 1, i.e. after the supply has been made, and the invoice includes or should include tax charged, **the invoice must be issued within 8 days of the supply**, i.e. no later than the 8th day after the supply.[58]
4. The **invoice** for any intra-Community tax-exempt supply of goods **must be issued by no later than the 15th day of the month that follows the month of the supply**.[59]
5. The invoice must be issued by no later than the 15th day of the month that follows the month of the supply in relation to any service, which, pursuant to Section 37(1) of the VAT Act is supplied in another Member State, and the person liable for the payment of VAT is the person to whom the service is supplied.[60]

1.4 Fulfilment of the invoicing obligation by an authorised agent

An invoice may be issued either by the supplier himself i.e., the VAT taxable person supplying the goods or services or, in his name and on his behalf, **by an agent of his choice**. In the latter case, the supplier (obligor) and the agent must agree in advance in writing, laying down, in particular, the conditions and procedure for accepting invoices issued by the agent.[61] A power of attorney for invoicing services may be made out pertaining to invoicing procedures for a single transaction only, or for compliance with invoicing obligations on a general basis.[62] A power of attorney shall be made in writing.

An invoice may be issued on behalf of the supplier by the customer, the person to whom goods or services are supplied, or by a third party (agent). The agent must issue the invoice in the name of the supplier i.e. the obligor (principal). **Invoices shall contain: the**

[55] Based on point 7a. of Section 7 of Act CL of 2017 on the Rules of Taxation (hereinafter referred to as Art.) a piece of equipment serving for the handling of on-site payment of product sales or services provided and able to work also without operators.
[56] Section 163(2) b) of the VAT Act.
[57] Section 163(2) b) of the VAT Act. Before 15 July 2023, the obligation to issue an invoice immediately was applied, with the exception mentioned above, to cases where the advance had been paid in cash or by a cash substitute payment instrument.
[58] Section 163(2)(c) of the VAT Act.
[59] Section 163(2) a) of the VAT Act.
[60] Section 163(2) a) of the VAT Act.
[61] Section 160(1) of the VAT Act.
[62] Section 161 of the VAT Act.

words "önszámlázás" ("self-invoicing") where the customer receiving the goods or services issues the invoice as an agent.[63]

The **invoicing obligation connected to a particular transaction** may be satisfied **by one agent** only, regardless of any additional agents involved given powers of attorney on the part of the obligor.[64] The **obligor and the agent shall be subject to joint and several liability** concerning compliance with the obligations laid down by statutory provisions relating to the issue of invoices regardless of any provision set out in the agreement to the contrary.[65]

In the case of invoice issued on paper by the person or organization authorized by the party with the invoice issue obligations, the authorized party sends a copy of the invoice to the person having the obligation without delay. In the case of an electronically issued invoice, the invoice is made available to the obliged party electronically and without delay. For invoices generated using an invoicing program, the party obliged and the person authorized by them must have a prior written agreement about the range of invoice serial numbers, too, to use when invoices are created, which range must also be recorded in a registry kept by the obliged party[66]. Besides the contents defined in the VAT Act, the Decree on Invoices issued on the basis of the VAT Act, and the Civil Code [67], the authorization may contain any issues considered important by the parties.

2. The invoice

An invoice is any document that meets the conditions laid down in Chapter X. of the VAT Act. **Any document that amends the particulars of a specific invoice[68] by referring to that invoice unambiguously and meets the conditions laid down in the VAT Act[69] shall be treated as an invoice.** In the case of taxable persons registered in another Member State of the Community, the invoice[70] is a document issued for a supply of goods or services that meets the requirements harmonised with Articles 226–231 and 238–240 of the VAT Directive[71] and applicable in the Member State in which the taxable person is registered.[72]

Pursuant to the provisions of the VAT Act,[73]

- the **authenticity of the origin,**
- **the integrity of the content and**
- **the legibility of an invoice**

[63] Point l) of Section 169 of the VAT Act.
[64] Section 160(3) of the VAT Act.
[65] Section 160(2) of the VAT Act.
[66] Section 15 of the Decree on Invoices.
[67] Act V of 2013 on the Civil Code.
[68] Section 168(1) of the VAT Act.
[69] Section 170 of the VAT Act.
[70] This is most relevant when the invoice issued by such a taxable person is a material condition for tax deduction by the taxable person receiving it under Section 127 of the VAT Act.
[71] Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax.
[72] Section 168(3) of the VAT Act.
[73] Section 168/A (1) of the VAT Act.

shall be ensured from the time of issue **until the end of the period for storage of the invoice**.

'Authenticity of the origin' means the assurance of the identity of the supplier or the issuer of the invoice.[74] 'Integrity of the content' means that the content of the invoice required by the VAT Act has not been altered.[75] 'Legibility of the invoice' means that the invoice must be readable without any thorough investigation or explanation. Pursuant to the general rule[76] pertaining to that obligation, the requirements of the authenticity of the origin, the integrity of the content and legibility may be satisfied by any business controls which create a reliable audit trail between an invoice and a supply of goods or services. The persons issuing and receiving an invoice both must fulfil the requirement pertaining to the authenticity of the origin and integrity of the content. The parties can satisfy the requirement also irrespective of each other.

The **business controls** referred to in the VAT Act indicate a very wide concept. The business controls refer to any procedure, which is applied by the taxable person in order to verify the invoice against his own financial claims and obligations. It is an important aspect of business controls that the invoice is controlled within the business and accounting process and is not managed as an independent separate document. The taxable person selects and elaborates his own business controls and, in the procedure verifies primarily, as the person issuing and accepting an invoice in his own interest:

- whether the invoice is substantially acceptable, i.e. the transaction indicated in it was fulfilled in the quantity and quality stated in the invoice,

and, as the person accepting the invoice,

- he checks whether the claim of the issuer of the invoice is actually the same as stated in the invoice,
- if the bank account number stated by the issuer of the invoice is accurate and other items of the invoice in order to make sure that only those invoices will be paid that are his obligations to pay.

An **invoice may be issued electronically or in paper-based form**.[77] According to the definition in the VAT Act[78], an **electronic invoice** is an invoice that contains the information required in the VAT Act, and which has been issued and received in any electronic format. Therefore, the invoice sent only in email also qualifies as an electronic invoice without consideration to the issue whether the data of the invoice are generated and inserted into the electronic message directly from an invoicing program or if the invoice is a scanned copy of the paper-based version). The general rules applicable to invoices also apply to electronic invoices.

However, considering that the customer (the purchaser of the product, the recipient of the service) to whom the goods or services are supplied has technical requirements, too, **the cooperation of the parties is a fundamental requirement in electronic invoicing**. Consequently, as a further condition of issuing an electronic invoice, the VAT Act requires the consent of the person accepting the invoice (which may be implicit, for example

[74] Section 259 6/A. of the VAT Act.
[75] Section 259 1/A. of the VAT Act.
[76] Section 168/A (2) of the VAT Act.
[77] Section 174 of the VAT Act.
[78] Section 259(5) of the VAT Act.

through payment of the consideration stated in the invoice). Where electronic data interchange (EDI) is used, the parties must agree to its use in advance and in writing.[79]

The electronic invoice must be kept in electronic form, both as an invoice issuer and as an invoice recipient.[80]. In case of an audit by the tax authority, it must be made available in accordance with the provisions of the Decree on Invoices that had been referred to[81], that is

- the information of the invoice kept in an xml format must be presentable in accordance with the annex 2 of the Decree on Invoices and in a data structure given in annex 3,
- the information of the invoice kept in any other electronic format must be presentable in accordance with the annex 2 of the Decree on Invoices and in a data structure given in annex 3 or in pdf format.[82]

The VAT Act specifies two procedures where, **based on the power of the law, it is obvious that the electronic invoice fulfils the requirements of the authenticity, of the origin and the integrity of the content**.[83]
Such invoices are as follows:

- an invoice containing a qualified electronic signature,
- an invoice created and transmitted by electronic data interchange (EDI).

For such electronic invoices the persons issuing and accepting the invoice do not need to apply business controls according to the requirements of the VAT Act. Naturally, a taxable person may conduct such business controls in such cases too, especially considering that such controls serve the economic interests of the taxable person (even irrespective of the provisions of the VAT Act). For other electronic invoices (as for paper invoices), the integrity of data and the authenticity of the origin can be substantiated typically with business controls.

- Further information is available in the information booklet **entitled "Key information on electronic invoices"** https://nav.gov.hu/ado/afa/Az_elektronikus_szaml20200416 [available in Hungarian only].

If a **printed invoice** is used, besides the provisions of the VAT Act on invoicing, attention must also be paid to the stipulations of the Decree on Invoices. That is to say, besides other issues, the following must be paid attention to: only those invoices are used which serial numbering range is established by the tax authority (the issued serial number in ranges can be queried at https://nav.gov.hu/adatbazisok/szigoru on the website of the National Tax and Customs Administration (hereinafter: "NTCA") under the heading "Databases"). The form producers and distributors may sell invoice forms only to taxable persons, and, on the invoice for the supply of the form, must indicate not only the name of the sold form, but also the respective serial numbering range, as well as the tax number of the customer

[79] Section 175(3) of the VAT Act.
[80] Third sentence of Section 179(2) of the VAT Act.
[81] The provision applies to all invoices stored in electronic form, not just electronic invoices.
[82] Section 19 of the Decree on Invoices.
[83] Section 175(2) of the VAT Act.

buying the form. The VAT taxable person using the form as an invoice must treat it according to the rules pertaining to forms subject to strict numeric control.[84]

In addition to the invoicing rules of the VAT Act, the requirements of the Decree on Cash Registers apply to invoices issued by online cash registers, and those of the Decree on E-cash Registers apply to invoices issued by e-cash registers.

When an invoice is issued with an invoicing program, the provisions of the Decree on Invoices apply in addition to the provisions of VAT Act on invoicing. Thus, among others, the followings: The invoicing program must allocate consecutive serial numbers without any omission or repetition.[85] The copy remaining at the issuer of the invoice issued with an invoicing program and printed on paper may also be maintained as an electronic file provided that it is kept in accordance with the requirements[86] of electronic archiving.[87] The invoicing program must have a function called "**data disclosure for inspection by the tax authority**", which can be started to export data during a possible tax audit.[88] The invoicing program shall meet the requirement to be able to provide the **online data disclosure** of the mandatory data content of the invoices issued and documents treated as invoices to the NTCA.[89] A document which pursuant to the Point 1 of the Annex 10 of the VAT Act is the subject of the online data disclosure obligation, cannot be issued with an invoicing program that cannot provide an online data disclosure

- Additional useful information about the online data supply can be found in the information booklet '**Rules on invoice data supply effective from 4 January 2021**'at the link https://nav.gov.hu/ado/afa/A_szamlakibocsatok_sz20201231 [available in Hungarian only].

Invoices may be issued **in Hungarian** or in any spoken foreign language.[90] If the invoice is issued **in a language other than Hungarian**, during an audit conducted within the framework of administrative tax proceedings, the taxable person issuing the invoice may be compelled to provide an official Hungarian translation at his own expense provided that there is no other way to ascertain the relevant facts of a case.[91]

2.1. Data contents of the invoices

The VAT Act defines the mandatory contents of the invoices, i.e. the data that must be included in an invoice to comply with the requirements of the VAT Act. Apart from the mandatory data, any other data may also be indicated in an invoice according to a statutory obligation, the agreement of the parties, or the decision of the issuer.

Mandatory data contained in an invoice[92]:

[84] Sections 3-7 of the Decree on Invoicing.
[85] Section 8 of the Decree on Invoicing.
[86] The stipulations to be applied are given in the ITM Regulation No. 1/2018 (VI. 29.) on Digital Archiving.
[87] Section 17(1) of the Decree on Invoicing.
[88] Sections 8(1) c) and 11/A of the Decree on Invoicing.
[89] Section 8(1) d) of the Decree on Invoicing.
[90] Section 178(2) of the VAT Act.
[91] Section 178(3) of the VAT Act.
[92] Section 169 of the VAT Act.

a) **invoice data:**

- the date of issue;
- a sequential number, which uniquely identifies the invoice;

b) **identification data of the supplier of the goods or services:**

- the tax number under which the taxable person supplied the goods or services in the case of a group VAT taxation arrangement, in addition to the tax number of the member performing the transaction, the group identification number [93],
- the full name and address,

c) **identification data of the customer:**

- the full name and address,
- the tax number in case of reverse taxation under which the customer received a supply of goods or services in respect of which he is liable for payment of value added tax, or
- in the case of tax-free intra-Community sales, the (Community) tax number of the other Member State under which the customer received the intra Community supply of goods, or
- the first eight digits of the customer's tax number or of the group identification number in connection with a group VAT taxation arrangement under which the taxable person registered in the domestic territory received a supply of goods or services, provided that the supplier of the goods and/or services has established his business in the domestic territory (or in the absence of such a place of business, has his permanent address or usually resides in the domestic territory);

d) **data of the supply of goods/services:**

- the name and the quantity of the goods sold, or the name and the quantity of the service, if the quantity of the service can be expressed in some natural unit of measurement;
- the date of supply or the date of receipt, credit or acceptance of the advance, if other than the date of issue of the invoice;
- the taxable amount, the unit price of goods exclusive of tax or the unit price of services exclusive of tax, if it can be expressed in some natural unit of measurement, and any discounts or rebates if they are not included in the unit price;
- the tax rate applied;
- the amount of the output tax, except where, in accordance with the VAT Act, such a detail is excluded;
- in the case of tax exemption, reference to the applicable provision of the VAT Act or the VAT Directive, or any other reference indicating that the supply of goods or services is exempt;

[93] Providing the tax number of the group member is not a requirement of the VAT Act, but is mandatory under Section 30 (2) of the Act on the Rules of Taxation.

e) **data to be indicated in relation with special provisions of the VAT Act:**

- the term "fordított adózás" ("reverse charge procedure") where the customer is liable for payment of VAT;
- in the case of the tax exempt Intra-Community supply of a new transport vehicle, the data related to new transport vehicles determined by the VAT Act[94];
- the term "pénzforgalmi elszámolás" ("cash accounting") when using the special taxation scheme defined under Chapter XIII/A;
- the term "önszámlázás" ("self-invoicing") where the customer (as the authorized person) receiving a supply of goods or services issues the invoice;
- in connection with the activities of tour operators governed under the special provisions of Chapter XV of the VAT Act, the words "különbözet szerinti szabályozás - utazási irodák" ("margin scheme - travel agents")
- where one of the special arrangements applicable to second-hand goods, works of art, collectors' items and antiques is applied under the special provisions of Chapter XVI of the VAT Act, the term "különbözet szerinti szabályozás - használt cikkek" ("margin scheme - second-hand goods"); "különbözet szerinti szabályozás - műalkotások" ("margin scheme - works of art") or "különbözet szerinti szabályozás - gyűjteménydarabok és régiségek" ("margin scheme - collector's items and antiques") respectively
- where a financial representative is involved, the name, address and tax number of the financial representative.

As a rule, the invoice shall **indicate the output tax amount payable in HUF even in the case where all other details are expressed in another currency.**[95] An exception to this rule is an invoice issued by the taxable person under the rules of the VAT Act for the supply of goods or services outside the country.[96]

If the tax base is expressed in any foreign currency[97], the tax must be converted into HUF in compliance with Sections 80 and 80/A of the VAT Act. The exchange rate applicable shall be an exchange rate which is quoted by a credit institution authorized in the domestic territory to engage in money exchange operations as the selling rate; or is officially quoted by the National Bank of Hungary (hereinafter referred to as "NBH") or the European Central Bank (hereinafter referred to as "ECB"). The NBH or ECB exchange rate may be applied only if the taxable person has previously notified the National Tax and Customs Administration (notification form, change reporting form) of his decision to choose the NBH or ECB exchange rate in advance (the NBH and ECB exchange rate together cannot be used). Apart from the applicable exchange rate, the VAT Act also defines the exchange rate, effective on a specific date that must be applied for the HUF

[94] Section 259(25)of the Act on VAT.
[95] Section 172 of the VAT Act.
[96] The fact that the tax expressed in HUF must only be indicated on the invoice issued by the taxable person for a transaction carried out in Hungary was clarified by the amendment to Section 172 of the VAT Act, which entered into force on 24 November 2022.
[97] Whether the parties may express the consideration and/or the tax base in foreign currency is not regulated by the VAT Act.

conversion.[98] According to the general rule, the exchange rate, effective on the date of supply according to the provisions of the VAT Act must be used.

The invoice issued for the advance shall contain the data of the supply of goods or services to which the payment on account pertains in terms of the consideration payable.[99]

The domestic taxable person making the supply **must indicate on the invoice the Community tax number of the purchaser of the goods or recipient of the services in the other Member State** if

- the transaction is a tax-exempt intra-Community supply of goods (for which the customer is liable for the payment of tax under the title of intra-Community purchase of goods),
- the transaction is a supply of goods in another Member State (e.g. goods to be installed or assembled) or a supply of services in another Member State (e.g. under Section 37(1) of the VAT Act), and the purchaser of the goods or recipient of the services is liable to pay the tax.

The domestic taxable person making the supply **must indicate on the invoice the first eight digits of the tax number of the domestic purchaser of the goods or recipient of the services**, if that customer is registered for VAT in Hungary and acts in that capacity in the transaction.

A foreign company/entrepreneur registered as a domestic VAT taxable person without an established business in the domestic territory or in the absence of such a place of business, a permanent address or place of residence (a VAT-registered taxpayer) is exempted from this obligation. But the indication of the tax number of the domestic taxable person receiving the goods or services in the invoice is practical in such cases too.

If the transaction is subject to **domestic reverse charge procedure**[100], the full 11-digit tax number of the purchaser of the goods or recipient of the services must be indicated on the invoice. This obligation also applies to a foreign business or entrepreneur registered for VAT in Hungary.

The VAT Act leaves it to the taxable person to decide whether to indicate his/her **customs tariff number** and the **TESZOR number** of the service. Pursuant to the VAT Act, the issued invoice may not be deemed erroneous or incomplete, even if they do not contain a customs tariff number or TESZOR number. Nonetheless, the indication in the invoice of the customs tariff number or TESZOR number referred to the VAT Act could be useful both to the issuer of the invoice and to the person accepting it. The indication in the customs tariff number, referred to the Annexes 6/A-6/B of the VAT Act could be especially useful because, pursuant to the Annex 6/C of the VAT Act information regarding the sale and acquisition of these products under the reverse charge procedure listed in these Annexes must be provided in a system broken down in accordance with customs tariff numbers.

[98] Section 80(1) of the VAT Act.
[99] Section 159(3) of the VAT Act.
[100] Section 142 of the VAT Act.

The law may also contain further provisions for the data contents of the invoice.[101] but may not make it obligatory to contain a signature[102] If an invoice does not contain the data required in acts other than the VAT Act, or they are contained erroneously, such a mistake or deficiency of the invoice does not affect the receiver's right of deduction.

2.2. Simplified invoice

A simplified invoice **may be issued in the following cases**:

a) The invoice is issued for an advance provided that the data on the invoice are expressed in HUF.[103]

b) Invoices issued for transactions, the consideration for which is paid by the purchaser of the goods or the recipient of the services no later than the time of supply, provided that the data in the invoice are otherwise stated in HUF.[104]

c) Invoices issued for transactions, where the total amount stated in the invoice, inclusive of the tax, does not exceed HUF 25,000[105], provided that the transaction does not classify as a tax-exempt intra-Community supply of goods or intra-community distance sales or distance sale of a product imported from a third country[106] and does not comply with the provisions of sub-paragraphs d)-e).[107]

d) The invoice is made out in compliance with the provisions of the VAT Act for the supplies of goods or services where the place of supply is in another Member State, provided that the taxable person has established his business that is most directly involved in the transaction in question inside the domestic territory or, in the absence of such a place of business, has his permanent address or usually resides inside the domestic territory and the person to whom goods or services are supplied is liable for payment of VAT.[108]

e) The invoice is made out in compliance with the provisions of the VAT Act for the supplies of goods or services where the place of supply is outside the territory of the Community (third country), provided that the taxable person has established his business that is most directly involved in the transaction in question inside the domestic territory or, in the absence of such a place of business, has his permanent address or usually resides inside the domestic territory.[109]

Contrary to the general rules pertaining to invoices, **the simplified invoices issued in cases specified in sub-paragraphs a)-c), certain data must be indicated as follows:**[110]

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[101] Such a provision is contained e.g., in the Accounting Act, in the Act CLXXXVIII of 2013 on a Standard Image of Utility Invoices, in the Act CIII of 2011 on the Public Health Product Tax and in the Act LXVIII of 2016 on the Excise Tax.
[102] Section 177 of the VAT Act.
[103] Section 176(1) a)-b) of the VAT Act.
[104] Section 176(1) b) of the VAT Act.
[105] The HUF equivalent of the EUR 100 limit stated in Section 176 (1) d) of the VAT Act, calculated as described in Section 256 of the VAT Act.
[106] Section 29 of the VAT Act.
[107] Section 176(1) d) of the VAT Act.
[108] Section 176(1) c) and Section 159(2) c) of the VAT Act.
[109] Section 176(1) c) and Section 159(2) d) of the VAT Act.
[110] Section 176(2) a) of the VAT Act.

- instead of the tax base and the unit price, exclusive of VAT, the amount of consideration payable, inclusive of VAT
- The applicable VAT rate of 27 percent, 18 percent or 5 percent must not be shown as the rate charged. The percentage of VAT included in the consideration must be shown as 21.26 percent, 15.25 percent or 4.76 percent for transactions subject to the 27 percent, 18 percent or 5 percent VAT rate, respectively,[111]
- output VAT cannot be indicated.

In the cases referred to in points (d) and (e), a simplified invoice must contain the invoice particulars and the data identifying the supplier and the customer, as specified in points (a) to (c) of Section 2.1, together with the following particulars:[112]

- the designation and quantity of the goods supplied, or the designation of the services rendered and the quantity of it, if it can be expressed in some natural unit of measurement;
- the date of supply if other than the date of issue of the invoice;
- the monetary amount of the consideration,
- the term "fordított adózás" ("reverse charge procedure") where the customer is liable for payment of VAT;

In relation to the content of a simplified invoice specified by law, it should be noted that data, other than those specified in the VAT Act, may also be included in the invoice.

2.3. Aggregate invoice

An aggregate invoice may be issued[113] if the taxable person provides supplies to the same person or organization for which an invoice is to be issued, compliance with the invoicing obligation may be ensured by the issue of a single invoice covering the said transactions

- simultaneously with the chargeable event, or
- during the particular calendar month or the respective tax assessment period.

The issuer of the invoice may decide to issue an aggregate invoice **for transactions completed on the same day** without any specific agreement. The invoicing obligation must be fulfilled on the date of the chargeable event, but not later than within a reasonable timeframe.

An aggregate invoice may be issued **for transactions not completed on the same date only if the parties had a prior agreement on the issue of the aggregate invoice.**[114] An aggregate invoice **may be issued for a maximum of the transactions carried out in a given calendar month or in a given tax assessment period by the person liable to issue the invoice.** An aggregate invoice – subject to an agreement of the parties – may be issued also for a period shorter than a calendar month, or the tax assessment period of the person obliged to issue to the invoice (e.g. a taxable person preparing monthly

[111] Section 82 of the VAT Act.
[112] Section 176(2) b) of the VAT Act.
[113] Section 164(1)-(2) of the VAT Act.
[114] Section 164(3) of the VAT Act.

declaration may issue aggregate invoices for a week)]. If the person obliged to issue the invoice does not submit declarations monthly, the aggregate invoice issued by him may relate to a period, longer than one calendar month, or to a period, starting in one calendar month and ending in another calendar month, if the aggregate invoice does not contain:

- any supply of goods referred to in Section 89 of the VAT Act, i.e. tax exempt intra-Community supply, and
- any supply of services which pursuant to Section 37(1) of the VAT Act, is performed in another Member State of the Community.[115]

For any aggregate invoice to be issued for transactions not completed on the same day, the **reasonable timeframe** available for the issue of the invoice must be calculated from the last day of the calendar month, or from the last day of the tax assessment period pertaining to the taxable person obliged to issue the invoice. Consequently – according to general rule – a taxable person preparing monthly declarations must issue an aggregate invoice no later than on the 8th day following the last day of the calendar month.[116]

The aggregate invoice shall list **all transactions giving rise to the issue of an invoice separately**, showing the taxable amounts in aggregate by date of supply, grouped by the applicable tax rate or grounds for exemption.[117] The aggregate invoice as a whole has no date of supply. Only **the individual transactions listed have dates of supply, and the date of supply** must be shown for each transaction. All other aspects of aggregate invoices shall be governed by the relevant provisions pertaining to invoices.[118]

3. Modification, cancellation and correction of invoices

Any document that amends the particulars of a specific invoice by referring to it unambiguously is treated as an invoice.[119] Consequently, **the document in lieu of an invoice** is a collective name for all documents that modify any data of, and refer to, a previously issued invoice. Thus, the term also covers a document that corrects or adds particulars without affecting the taxable amount or the amount of tax shown on the original invoice. For example, this includes documents that correct an incorrect classification code or add a missing date of supply to the invoice.

If any data of an original invoice issued for a transaction is subsequently altered with a document in lieu of an invoice, then the invoice and the document in lieu of the invoice together will constitute the document for the transaction. The recipient generally need not return the invoice containing the error or omission to the issuer. It is sufficient to ask the issuer to correct it with a document treated as an invoice.

If a pre-printed invoice completed by hand contains an error that does not affect the tax or the taxable amount, the incorrect entry may be crossed out while keeping it legible, the correct entry may be written below, above or beside it, and missing information may be added. The person making the correction must sign and date the correction on every copy of the invoice.

[115] Section 164(2) of the VAT Act.
[116] Section 164(4) of the VAT Act.
[117] Section 171 of the VAT Act.
[118] Section 164(5) of the VAT Act.
[119] Section 168(2) of the VAT Act.

It is possible to change the manual invoice with a machine invoice, and vice versa. However, there is no possibility for the taxable person to correct the machine invoice by handwriting.

A single document in lieu of an invoice cannot be used for correcting an error where the invoice was not issued to the actual customer and there is another taxable person with a similar name. In such cases the erroneously prepared invoice must be cancelled with a document in lieu of an invoice and an invoice needs to be issued to the actual customer. The document in lieu of an invoice need not be sent or handed to the incorrect recipient if the taxable person discovers the error before issuing the invoice by making it available, or if the incorrect recipient returns the invoice. In such cases, it is sufficient for the person obliged to issue the invoice to invalidate the mistaken invoice issued to the unintended customer by using an invoicing software or on paper form if using an invoice book.

Minimum contents of documents in lieu of an invoice:[120]

- the date of issue;
- a sequential number, which uniquely identifies the document;
- reference to the initial invoice that is being amended by this document;
- an indication of the detail that is being amended, and the reason for the amendment, including any revision of numbers, where applicable.

Since the VAT Act defines the minimum contents of a document in lieu of an invoice, the taxable persons may also include any other data, deemed important by them. The document in lieu of an invoice is governed by the provisions pertaining to invoices.[121] Consequently, the integrity of the content, the authenticity of the origin and legibility are also mandatory requirements for a document in lieu of an invoice, and any document in lieu of an invoice issued by an invoicing software or by using an invoice book must also be a document suitable for identification for tax administration purposes.

A taxable person **may use one document in lieu of an invoice to modify several invoices** by clearly and transparently indicating references to all invoices to be modified on the aggregate document of modification and the data of the particular invoices affected by the modification, the nature of the modification and its mathematical effect (if any). If the correction relates also to the tax base and/or tax amount indicated in the invoice, then in the modification document the taxable person may modify only invoices issued for such transactions, in relation to which the result of the tax and/or tax base correction must be accounted within the same settlement period.

Even the taxpayer practice is accepted (two-step modification) where taxable persons do not correct an error in an invoice by issuing a document in lieu of an invoice but invalidate/cancel the previously issued defective invoice and issue a new (defect-free) invoice. In such cases both the invalidating and the new invoice shall contain the reference to the incorrect invoice. This technical solution of modifying an invoice is described above does not affect the consideration of the modification of an invoice according to Sections 77-78, 153/B-153/C., 170 and Annex 10 of the VAT Act; the cancelled invoice and the new invoice together modify the data of the original invoice and must together be used as a modification invoice.

[120] Section 170(1) of the VAT Act.
[121] Section 170(2) of the VAT Act.

As a result of the invoice modification, the tax base and tax amount cannot become negative. As a rule, the VAT base is the monetary consideration to which the taxable person carrying out the transaction is entitled in exchange for the product or service (from the purchaser of the product, the user of the service, or a third party)[122]. For example, if the amount of the advance payment included in the consideration exceeds the gross consideration of the transaction carried out, the advance payment may be offset in the final invoice only up to the taxable amount plus the tax on the completed transaction, and the advance payment invoice must be amended by the amount of the advance payment exceeding this amount.

4. Receipt

Below the limit of HUF 900,000, inclusive of VAT, the taxable person shall be exempted from the invoicing obligation if the customer is a non-taxable person other than non-taxable legal persons **who/that pays the consideration, by the date of supply without requesting an invoice from the taxable person**[123]. **In such cases the taxable person shall ensure** that a **receipt is issued** to the customer receiving the goods or services. [124] The taxable person may issue an invoice instead of a receipt.[125]

A receipt can be printed on paper or may be electronic.[126] It may **only be issued in Hungarian**.[127] Besides the stipulations of the VAT Act both printed receipts and receipts generated by computers not including here receipts generated by online cash registers or e-cash registers must conform to the provisions of the Decree on Invoicing.

Legal provisions determine those cases in which the tax subject must issue a receipt by means of an online cash register. If the tax subject issues a receipt by means of an online cash register either as a result of the legally stipulated obligations or the basis of an own commitment the stipulations of the Decree on Cash Registers must be taken into account in addition to the VAT Act. If the obligation of the issue of a receipt is complied with by means of a cash register, cash registers capable of online data connection are to be used regardless whether the use of the cash register is the result of an own commitment or a legally stipulated obligation. The obligation to issue receipts may also be fulfilled using an e-cash register, in which case the requirements of the Decree on E-cash Registers apply in addition to those of the VAT Act. Both online cash registers and e-cash registers supplyt data to the state tax and customs authority.[128] From 1 September 2026, data on receipts issued using neither an online cash register nor an e-cash register must also be reported via the NTCA's electronic interface.[129]

4.1. When can taxpayers be exempted from the obligation to issue receipts?

[122] Section 65 of the VAT Act.
[123] Section 165(1) b) of the VAT Act.
[124] Section 166(1) of the VAT Act.
[125] Section 166 (2) of VAT Act.
[126] Section 174(2) of the VAT Act.
[127] Section 178(4) of the VAT Act.
[128] Sections 178(1a) and 257/G(3) and Part A of Annex 11 of the VAT Act.
[129] Section 257/G and Part B of Annex 11 of the VAT Act.

The taxable person **can only be exempted** from the obligation to issue a receipt **based on** a legal stipulation; **exemption cannot be granted on an individual permission**.

Pursuant to the law, the taxable person **shall not be required to issue a receipt in connection with the following transactions**:[130]

a) supply of printed news materials;

b) games of chance and gambling games under the Gambling Act[131];

c) the consideration inclusive VAT is paid to the person by means of an automated device[132] according to Art.

4.2. In which cases is it obligatory to use a cash register?

The taxable persons and shops specified in Annex 1 of the Decree on Cash Registers **may fulfil their obligations to issue a receipt only with a cash register**.[133] The taxable persons concerned may fulfil their obligation to issue receipts using an online cash register or, at their option, a hardware-based e-cash register, as provided in the Decree on E-cash Registers.[134]

a) ***pharmacies,***

b) ***According to TEÁOR'25 as in force on 1 February 2025[135], all taxable persons, shops and mobile shops carrying out the following activities:***

- 46.73 Wholesale of motorcycles, motorcycle parts and accessories,
- 47.11 Non-specialised retail sale predominantly of food, excluding sales at markets,
- 47.12 Non-specialised retail sale predominantly of non-food goods, excluding sales at markets,
- 47.21 Retail sale of fruit and vegetables, excluding sales at markets,
- 47.22 Retail sale of meat and meat products, excluding sales at markets,
- 47.23 Retail sale of fish, excluding sales at markets,
- 47.24 Retail sale of bread, bakery products and confectionery, excluding sales at markets,
- 47.25 Retail sale of beverages, excluding sales at markets,
- 47.26 Retail sale of tobacco products, excluding sales at markets,
- 47.27 Other retail sale of food, excluding sales at markets,
- 47.30 Retail sale of automotive fuel, excluding sales at markets,

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[130] Section 167 of the VAT Act.
[131] Act XXXIV of 1991.
[132] Based on point 7a. of Section 7 of Act CL of 2017 on the Rules of Taxation (hereinafter referred to as Art.) a piece of equipment serving for the handling of on-site payment of product sales or services provided and able to work also without operators.
[133] Annex 1 of the Decree on Cash registers
[134] Section 1(1) and (1a) of the Decree on Cash Registers.
[135] Since the Decree on Cash Registers clearly specifies which TEÁOR classification is valid at which point in time to determine whether the cash register receipt obligation applies in a given case, changes to the TEÁOR do not affect the scope of those required to issue cash register receipts. Before 8 July 2025, the scope of this obligation was determined on the basis of TEÁOR'08 as in force on 15 October 2009.

- 47.40 Retail sale of information and communication equipment, excluding sales at markets,
- 47.51 Retail sale of textiles, excluding sales at markets,
- 47.52 Retail sale of hardware, building materials, paints and glass, excluding sales at markets,
- 47.53 Retail sale of carpets, wall and floor coverings, excluding sales at markets,
- 47.54 Retail sale of electrical household appliances, excluding sales at markets,
- 47.55 Retail sale of furniture, lighting equipment, tableware, cutlery and other household articles, excluding sales at markets,
- 47.61 Retail sale of books, excluding sales at markets,
- 47.62 Retail sale of newspapers, paper goods and stationery, excluding sales at markets,
- 47.63 Retail sale of sporting equipment, excluding sales at markets,
- 47.64 Retail sale of toys and games, excluding sales at markets,
- 47.69 Retail sale of cultural and recreational goods n.e.c., excluding sales at markets,
- 47.71 Retail sale of clothing, excluding sales at markets,
- 47.72 Retail sale of footwear and leather goods, excluding sales at markets,
- 47.73 Retail sale of pharmaceutical goods, excluding sales at markets,
- 47.74 Retail sale of medical and orthopaedic goods, excluding sales at markets,
- 47.75 Retail sale of perfumes, cosmetics and personal hygiene products, excluding sales at markets,
- 47.76 Retail sale of flowers, plants, fertilisers, pets and pet food, excluding sales at markets,
- 47.77 Retail sale of watches and jewellery, excluding sales at markets,
- 47.78 Retail sale of other new goods, excluding sales at markets,
- 47.79 Retail sale of second-hand goods, excluding sales at markets,
- 47.82 Retail sale of motor vehicle parts and accessories, excluding sales at markets,
- 47.83 Retail sale of motorcycles, motorcycle parts and accessories, excluding sales at markets,
- 49.33 On-demand passenger transport service by vehicle with driver,
- 55.10 Hotel accommodation services,
- 55.20 Holiday and other short-stay accommodation,
- 55.30 Camping grounds,
- 56.11 Restaurant activities,
- 56.30 Beverage serving activities,
- 66.12 Security and commodity contracts brokerage, limited to currency exchange,
- 77.11 Renting and leasing of passenger cars,
- 77.12 Renting and leasing of motor vehicles (over 3.5 tonnes),
- 77.21 Renting and leasing of recreational and sports goods,
- 77.22 Renting and leasing of other personal and household goods,
- 77.33 Renting and leasing of office machinery, equipment and computers,
- 86.10 Inpatient care activities, limited to plastic surgery,

- 93.13 Fitness centre activities,
- 93.29 Amusement and recreation activities n.e.c., limited to the operation of dance halls and discotheques,
- 95.10 Repair and maintenance of computers and communication equipment,
- 95.21 Repair and maintenance of consumer electronics,
- 95.22 Repair and maintenance of household appliances and home and garden equipment,
- 95.23 Repair and maintenance of footwear and leather goods,
- 95.24 Repair and maintenance of furniture and home furnishings,
- 95.25 Repair and maintenance of watches, clocks and jewellery,
- 95.29 Repair and maintenance of personal and household goods n.e.c.,
- 95.31 Repair and maintenance of motor vehicles,
- 95.32 Repair and maintenance of motorcycles,
- 96.10 Washing and cleaning of textiles and fur products, limited to machine or hand washing, dry-cleaning and ironing of all types of clothing (including fur) and textiles and
- 96.23 Day spa, sauna and steam bath activities,

except:

ba) shops accepting returns of deposit-bearing packaging,

bb) mail-order trade, except its shops and showrooms open for retail sales,

bc) sole proprietors pursuing industrial (other than food industry) activities, provided that they pursue their production and sales activities in the same premises,

bd) wine sales outlets operated by producers,

be) travel services of travel offices, travel agencies and tourism service providers,

c) ***taxable persons and shops carrying out wholesale activities under TEÁOR'25 codes 46.2–46.6 and 46.8 as in force on 1 February 2025, in respect of their retail sales***.

The tax authority cannot grant exemption to any person obliged to issue a receipt from the obligatory use of a cash register. If the obligation to issue a receipt is fulfilled with cash register, the taxable person must supply data to the NTCA regularly on the receipts and invoices issued by a machine and on the cash register data, as required by the law. The law may specify that the operation of cash registers used for the automated issue of receipts should be supervised by the NTCA through a communication devices and a system. In that case the data supply may also take place in the form of direct data queries by the NTCA. The NTCA may grant individual exemption from data supply through direct queries in view of the lack of an electronic communication network, upon request. The National Media and Info-communications Authority takes part, as a competent authority, in the evaluation of an application for individual exemption in terms of the accessibility of an electronic communications network.[136]

- Further useful pieces of information regarding the application of cash registers can be found on the website of the NTCA at the link

[136] Section 178(1a) of the VAT Act.

https://nav.gov.hu/ado/onlinepenztargepek_1417761437385 [available in Hungarian only].

4.3. Content of receipts, modification and cancellation

Receipts (excluding e-receipts) must contain at least the following details[137]:

- the date of issue;
- a sequential number, which uniquely identifies the receipt;
- name, address and tax number of the taxable person issuing the receipt;
- the total sum payable for the supply of goods or services, inclusive of VAT.[138]

In the event that the receipt also gives the right to use the service specified therein, then instead of the date of issue, it is sufficient to indicate the date or period on the receipt, when the service specified therein can be used. [139]

For a time, only the Decree on Cash Registers set out requirements for documenting changes after a transaction had been carried out, for example through its provisions on documents recording returned goods. Since 1 July 2025, the VAT Act has contained a provision on documents treated as receipts.[140] Like a document treated as an invoice, a document treated as a receipt is used to amend the particulars of a receipt or to invalidate it after issue. This may occur, for example, where a party may withdraw from the transaction after it has been carried out, where a defect in performance may be corrected, or where the consideration may be adjusted after the transaction. A document treated as a receipt must contain the following particulars:

- the date of issue;
- its sequential number;
- a reference to the receipt whose particulars are modified by the document;
- identification of the receipt particulars affected by the modification, the nature of the modification and its numerical effect, if any.[141]

4.4. What is an e-receipt?

An **e-receipt** is a receipt issued by an e-cash register.[142] E-receipts may only be made out and issued electronically. At the request of the purchaser of the goods or the recipient of the services, a paper copy of the e-receipt must be provided to them.[143] An e-receipt is deemed to be issued when it reaches the receipt repository.[144] The purchaser of the goods

[137] In 2025, the mandatory particulars of receipts were expanded, with the additional particulars required only for e-receipts issued by e-cash registers. The law also introduced rules on amendments to receipt particulars in 2025, defining documents treated as receipts and specifying their mandatory particulars.
[138] Section 173(1) and (3) of the VAT Act.
[139] Section 173(2) of the VAT Act.
[140] Section 173/B(1) of the VAT Act.
[141] Section 173/B(2) of the VAT Act.
[142] Point 6/B of Section 259 of the VAT Act.
[143] Section 174(2) and (3) of the VAT Act.
[144] Section 166(1a) of the VAT Act.

or the recipient of the services may access the issued e-receipt in the receipt repository using a customer application.[145]

An e-receipt must contain the following particulars:

- the date of issue;
- a sequential number that uniquely identifies the receipt;
- the tax number, name and address of the issuer;
- the description and quantity of the goods supplied, and the description and, where it can be expressed in a natural unit of measurement, the quantity of the services supplied;
- the consideration for the supply of goods or services, inclusive of VAT;
- the percentage determined under Section 83 of the VAT Act corresponding to the applicable tax rate;
- for an exempt transaction, a clear indication that the supply of goods or services is exempt from VAT;
- for supplies of second-hand goods, works of art, collectors' items or antiques under the special rules in Chapter XVI of the VAT Act, the applicable wording: "különbözet szerinti szabályozás – használt cikkek" ("margin scheme – second-hand goods"), "különbözet szerinti szabályozás – műalkotások" ("margin scheme – works of art") or "különbözet szerinti szabályozás – gyűjteménydarabok és régiségek" ("margin scheme – collectors' items and antiques").[146]

From 1 July 2028, the mandatory particulars will include the Global Trade Item Number (GTIN) of the product if it has one.[147]

E-cash registers and online cash registers are distinct types of device in legal and technical terms, although both are primarily used to issue receipts. There are two types of e-cash register:

- hardware-based e-cash registers, which are equipped with a Fiscal Unit (Adóügyi Egység, AE); and
- cloud-based e-cash registers (applications installed on a phone or tablet), for which the central infrastructure performs the receipt-issuing operations.

If a taxable person carries out an activity for which a cash register is mandatory, only an online cash register or a hardware-based e-cash register may be used for that activity. Anyone who is not required to use an online cash register may use a cloud-based e-cash register. The NTCA provides a free cloud-based e-cash register application for taxable persons. Its user manual is available at: https://nav.gov.hu/pfile/file?path=/ado/enyugta/uzemeltetoknek/a-nav-epenztargep-alkalmazas-felhasznaloi-kezikonyve

[145] Section 174(2) of the VAT Act.
[146] Section 173(1) of the VAT Act.
[147] Point (e) of Section 173(1) and Section 366 of the VAT Act.

The NTCA provides detailed information about the e-receipt system on its website and regularly updates and expands it. The information is available at https://nav.gov.hu/ado/enyugta (Hungarian only).

5. Invoicing rules applicable to certain special taxation modes

5.1. Individual tax exemption[148]

A taxable person covered by individual exemption is also required to issue invoices and receipts. In complying with this obligation, the taxable person must take into account whether the transaction is carried out under that exemption.[149] For transactions that the taxable person carries out outside that exemption, the general rules of the VAT Act on invoicing shall apply.

For a transaction carried out under the individual exemption, the taxable person may issue only an invoice that does not show the amount of VAT charged, the VAT rate or a percentage from which the VAT content can be calculated.[150] The invoice issued by an individually exempt taxable person must contain reference to the relevant national legal provision or the relevant provisions of the VAT Directive or any other unambiguous reference to the fact that it is exempt from tax.[151]

Taxable persons covered by individual exemption are also subject to the obligation to supply invoice data. They may be exempt from the obligation to issue invoices under the general rules and are also subject to the obligation to issue receipts under the general rules.

Taxable persons established in the domestic territory who apply **the individual tax exemption of another Member State** pursuant to **Subchapter 2 of Chapter XIII of the VAT Act** must observe the following. When documenting transactions carried out as a tax-exempt taxable person in another Member State, they must proceed in accordance with the rules of the Member State where the transaction is carried out[152] and use the unique identification number with the suffix "EX" assigned to the tax exemption in the other Member State.[153]

Taxpayers established in another Member State who apply **individual tax exemption in the domestic territory** in accordance with **Subchapter 3 of Chapter XIII of the VAT Act** must take the following into account. As a rule, the documentation rules of the VAT Act apply to transactions completed domestically.[154] On invoices and receipts issued for transactions carried out in the domestic territory as a taxpayer under the individual tax exemption regime, the identification number with the suffix "EX" assigned by the authority of the Member State of establishment must be indicated as the tax number.[155]

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[148] Chapter XIII of VAT Act.
[149] Section 193 of the VAT Act.
[150] Section 187(2) c) of the VAT Act.
[151] Section 169 m) of the VAT Act.
[152] Based on Section 158/A of the VAT Act.
[153] Subsection (1) and (4) of Section 195/A of the VAT Act.
[154] Section 158/A of the VAT Act.
[155] Section 195/I of the VAT Act.

The legislation includes provisions relating to the obligation to supply data to the state tax and customs authorities in connection with the issuance of invoices and receipts.

The taxpayer fulfils its domestic obligation to report invoice and receipt data by reporting the data required under the VAT Directive.[156]

5.2. Cash accounting

Any taxable person who opted for cash accounting [157] must indicate the words "**pénzforgalmi elszámolás**" ("cash accounting") on each invoice for a supply of goods or services made in the domestic territory during the cash accounting period and covered by that taxation scheme. [158] If the taxpayer does not enter "cash accounting" (i.e. "pénzforgalmi elszámolás") on the invoice, the taxable person cannot apply that taxation scheme to the invoiced transaction. In the absence of a reference to cash accounting, the obligation to determine the VAT payable arises at the time of supply. The omission therefore cannot be remedied after the invoice has been issued (adding the wording later does not affect when the VAT liability or the buyer's right to deduct VAT arises).[159]

If that taxation scheme does not apply to a particular supply of goods or services of the taxable person opting for cash accounting (e.g. tax exempt intra-Community supply of goods, transaction falling within the scope of Section 10 a) of the VAT Act, transaction subject to reverse charge procedure), the words "pénzforgalmi elszámolás" ("cash accounting") do not need to be indicated on the invoice, even if the transaction is completed during the cash accounting period.

5.3. Agricultural activity

5.3.1. Invoicing by taxable persons with a special tax status

Any taxable person who applies the provisions of Chapter XIV of the VAT Act to his agricultural activities **must issue an invoice or a receipt according to the general rules of the VAT Act.**

The taxable person is exempted from the obligation to issue an invoice

- for any transaction based on which he is entitled to flat rate compensation[160] and
- has one copy of the certificate in proof of purchase, issued by the taxable person to whom the goods or services are supplied.[161]

However, a taxable person is not exempted from the obligation to issue an invoice even with regard to any transaction based on which he can claim flat rate compensation, if the resident taxable person, obliged to pay the flat rate compensation

[156] Subsections (6) and (7) of Section 257/G of the VAT Act. Article 284b of the VAT Directive.
[157] Special taxation scheme under Chapter XIII/A of the VAT Act.
[158] Section 169 h) of the VAT Act.
[159] Subsection (4) of Section 196/B of the VAT Act.
[160] That is the transaction complies with Section 198(1) a)-b) of the VAT Act and the person to whom the products or services are supplied is a taxable person other than a taxable person engaged in agricultural activities with a special status.
[161] Section 202(2) a) of the VAT Act.

- does not issue a certificate in proof of purchase to the taxable person or
- the flat-rate compensation is payable by a taxable person registered in a third country or in another Member State of the Community.[162]

A taxable person engaged in agricultural activities under a special legal status must issue an invoice for his transactions eligible for flat rate compensation in which instead of the tax base the flat rate compensation base, instead of the tax rate the flat rate compensation rate and instead of the tax amount payable the flat rate compensation payable are indicated.[163]

5.3.2. Certificate in proof of purchase

A taxable person registered in Hungary who does not have special status must issue a certificate in proof of purchase when purchasing goods produced or processed by a taxable person carrying out agricultural activities under special status, or receiving services from that person, as specified in Annex 7 of the VAT Act. Based on the issued certificate in proof of purchase, the taxable person engaged in agricultural activities under a special legal status will be exempted from the obligation to issue an invoice.[164]

The certificate in proof of purchase **must contain the following information**:

- the date of issue of the certificate in proof of purchase;
- a sequential number, which uniquely identifies the certificate in proof of purchase;
- the name, address and tax number of the supplier of the goods and/or services, and of the customer to whom the goods and/or services are supplied;
- the description of the goods supplied, and the relevant tariff heading used in the VAT Act, where applicable, the quantity of the goods and the description of the services rendered, furthermore, the extent and nature of the services rendered, if it can be expressed in some unit of measurement;
- the date of supply, if it differs from the date of issue of the certificate in proof of purchase;
- the flat-rate compensation base, the unit price of the goods supplied, exclusive of flat-rate compensation, and the unit price of the services supplied, exclusive of flat-rate compensation, if it can be expressed in some unit of measurement, any price discount, provided that it is not included in the unit price;
- the rate of flat-rate compensation applied;
- the amount of flat-rate compensation;
- the signature of the supplier of the goods and/or services, and of the customer to whom the goods and/or services are supplied.[165]

[162] Section 202(2) b) of the VAT Act.
[163] Section 202(2) b) of the VAT Act.
[164] Section 202(2) a) of the VAT Act.
[165] Section 202(3) of the VAT Act.

The obligation to issue a certificate in proof of purchase may be fulfilled only by the person to whom the product or service is supplied. An aggregate certificate in proof of purchase or a certificate in proof of purchase with simplified content cannot be issued for such a transaction.[166] Regarding any issue concerning the certificate in proof of purchase, not regulated in Chapter XIV of the VAT Act, the provisions of the VAT Act pertaining to invoicing must be applied.[167]

5.4. Resale of second hand goods, works of art

An invoice issued for a supply of goods covered by the special taxation scheme under Subchapter 2 of Chapter XVI of the VAT Act, or for an advance to be credited against the consideration for such a supply, must omit the amount of VAT charged, the VAT rate and any percentage from which the VAT content can be calculated.[168] Invoices for such transactions must bear the applicable wording "**különbözet szerinti szabályozás - használt cikkek**" ("margin scheme - second-hand goods"); "**különbözet szerinti szabályozás - műalkotások**" ("margin scheme - works of art") or "**különbözet szerinti szabályozás - gyűjteménydarabok és régiségek**" ("margin scheme - collector's items and antiques").[169]

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[166] Section 202(4) of the VAT Act.
[167] Section 202(4) of the VAT Act.
[168] Section 222(1) b) of the VAT Act.
[169] Section 169 q) of the VAT Act.