

Information

on the rules of the VAT refund procedure taking place in Hungary by involving a representative (proxy) established in an EEA member state

I. Rules of representation when the national tax and customs authority acts as the tax authority of the member state of establishment

1. If *the foreign representative intends to represent the Hungarian taxpayer exclusively before the foreign tax authority during the VAT refund procedure*, the Hungarian taxpayer shall designate this person as a contact person in the tax refund application form (K-01 sheet of 'ELEKAFA form). During the refund procedure, the foreign tax authority will liaise with this designated person.

Please be aware that the contact person status shall not imply that this person is also a proxy, thus it does not entitle them to act before the Hungarian national tax and customs authority.

2. If *the foreign representative intends to represent the Hungarian taxpayer as a proxy during the whole stage of the VAT refund procedure*, and the refund claim is also to be submitted by the foreign representative in the name of the Hungarian taxpayer, the following requirements shall be met by the foreign representative.

We call your attention that, pursuant to Hungarian tax procedure rules, taxpayers which are legal entities or other organisations without a legal personality may be represented before the Hungarian national tax and customs authority exclusively by representatives having special expertise, especially tax advisors, tax experts and persons providing accounting services.

Thus, as a first step, the foreign representative shall notify the Ministry of Finance of their intention to provide cross-border tax advisory, tax expert or accounting services within the territory of Hungary. For information about the content requirements and the procedure of the notification, please visit the following homepage:

<http://penzugyiszakkepzes.kormany.hu/tajekoztatok>
<https://penzugyiszakkepzes.kormany.hu/tajekoztatok-ado>

- In case of accounting (book-keeping) services:

Notification form for notifications of commencing and pursuing the provision of cross-border accounting services, as well as on changes in data and deletion from registration

<http://penzugyiszakkepzes.kormany.hu/adatlapok-nyilvantartas-merleg>

- In case of tax advisors, tax experts, certified tax experts:

Notification form for notifications of commencing and presuming the provision of cross-border tax advisory, tax expert and certified tax expert services, as well as of changes in data and deletion from registration

<http://penzugyiszakkepzes.kormany.hu/adatlapok-nyilvantartas-ado>

NOTE: failure to meet the obligation of preliminary notification may result in the invalidity of representation.

After that, the foreign natural person who will actually act during representation (e.g. legal representative, employee or member of a foreign enterprise) shall apply for a tax identification number at the national tax and customs authority in form 'T34. The form in effect is also available on the internet site of the national tax and customs authority at the following address:

Hungarian language website:

[T34 - Nemzeti Adó- és Vámhivatal](#)

English language website:

https://nav.gov.hu/en/taxation/taxpayer_registration/general-information-for-foreign-citizens-new

The tax identity number serves the purposes of identifying the private individual before the national tax and customs authority; it does not incur any tax liability in itself, the data of the private individual will qualify as tax secrets, and may be disclosed only in cases specified by law and to authorized persons.

Even in cases of the proxy being a foreign enterprise, only a private individual, that is the representative, employee or member of the given foreign organisation may actually act during the VAT refund procedure, that is they may submit the 'ELEKAFÁ form in an electronic form, thus this private individual shall have a registration linked to the Central Client Register (Hungarian abbreviation: KÜNY, formerly known as Client Gate)¹ and a tax identity number as described above (form 'T34).

After establishing the tax identity number, the private individual shall register for creating/using the inbox linked to the Central Client Register (KÜNY), which ensures the electronic submission of the VAT refund claim. You can register

a) in person:

aa) at any customer registration body (i.e. document office, government window, NTCA central customer services) , or

ab) at the diplomatic or consular missions of Hungary in another EEA member state (the contact details of consular missions are available on the following homepage <https://konzuliszolgalat.kormany.hu/magyarorszag-kulkepviseletek>).

b) on the internet:

if you have the appropriate level of electronic signature, in possession of a valid identity card issued after 1 January 2016, on the registration surface of the client gate, i.e.

¹ From 16 January 2025, only through the client gate+ two-factor verification identification service (client gate+ - Help), but you must be registered with client gate to use the service.

<https://ugyfelkapu.gov.hu/regisztracio> (in this case you do not need to appear before any of the customer registration bodies).

If a foreign enterprise acts as a representative and the enterprise does not have a Hungarian tax number, the tax number shall be applied for in form 'T201. The form in effect is available on the internet site of the national tax and customs authority at the following address:

Hungarian language website:

[T201 - Nemzeti Adó- és Vámhivatal](#)

English language website:

https://nav.gov.hu/en/taxation/taxpayer_registration/specific-rules-of-taxpayer-registration-new

A **foreign representative** may act on the basis of a **permanent authorisation or a limited power of attorney**. The person/enterprise acting as a permanent representative shall complete the so-called Standard Representation Data Sheet (hereinafter referred to as 'UJEGYKE' form) for the declaration of permanent representation in cases that can be administered at the NTCA.

The UJEGYKE form can also be completed in the Online Form Completion Application (ONYA in Hungarian) for individuals only, and can still be used with the General Form Filling Program (ÁNYK in Hungarian), either electronically or by post.

Methods and possibilities of filing the electronic form UJEGYKE:

1. Private persons (including self-employed private entrepreneurs) may file respective forms **on their own behalf** through their web hosted mail boxes attached to the Central Client Registration System (Hungarian abbreviation: KÜNY, formerly known as: Client Gate).
2. If a **permanently authorized agent or proxy** (hereinafter collectively referred to as authorized person) already registered with the state tax and customs authority wishes to act on behalf of a private person or private entrepreneur taxpayer/client and
 - a. the above mentioned representative entrusted by the taxpayer is also a private person or a private entrepreneur, he/she may file respective forms through his/her own web hosted mail boxes attached to the Central Client Registration System (Hungarian abbreviation: KÜNY, former name: Client Gate);
 - b. if the authorized person of the taxpayer wishes to act as a representative on the basis of his/her capacity and legal status in relation to a given organization (e.g. statutory or organizational representative, member, employee of a company entitled to render accounting services), he/she may file respective forms through the 'Company Gate' of the organisation;
 - c. if the authorized representative of the taxpayer is a bar association legal counsel, attorney or European Community jurist, he/she may file respective forms according to his/her own choice through his/her own web hosted mail

box attached to the Central Client Registration System (Hungarian abbreviation: KÜNY, former name: Client Gate) or through his/her own 'Company Gate'.

3. In the case of a business organisation² taxpayer/client, if a **legal representative** wishes to act on behalf of the business, he/she may opt for filing respective forms through
 - a. his/her own web hosted mail box attached to the Central Client Registration System (Hungarian abbreviation: KÜNY, former name: Client Gate); or
 - b. the 'Company Gate' of the business organisation.
4. In the case of a business organisation taxpayer/client, if an **authorized person** wishes to act on behalf of the business organisation and
 - a. the above mentioned representative entrusted by the taxpayer is also a private person or a private entrepreneur, he/she may file respective forms through his/her own web hosted mail box attached to the Central Client Registration System (Hungarian abbreviation: KÜNY, former name: Client Gate) or through the 'Company Gate' of the business organisation;
 - b. if the authorized person of the taxpayer wishes to act as a representative on the basis of his/her capacity and legal status in relation to a given organization (e.g. statutory or organizational representative, member, employee of a company entitled to render accounting services), he/she may file respective forms through the 'Company Gate';
 - c. if the authorized representative of the taxpayer is a bar association legal counsel, attorney or European Community jurist, he/she may file respective forms according to his/her own choice through his/her own web hosted mail box attached to the Central Client Registration System (Hungarian abbreviation: KÜNY, former name: Client Gate) or through his/her own 'Company Gate'.

Rules of reporting representatives:

- I. In the case of taxpayers obliged to company registration, or separate registration with the court – based on the electronic data supply of registrant organisations that also includes the tax ID for individuals of the representative – the state tax and customs authority shall, ex officio, secure the electronic procedural right for **legal/statutory representatives** with the right of independent representation. This means that it is not necessary to separately report representation to the state tax and customs authorities in the case of legal/statutory representatives included in this circle.

² Within the meaning of Point 24 of Section 8 of Act CIII of 2023 on the Digital State and Certain Rules for the Provision of Digital Services, 'economic operator' shall mean any economic operator established in Hungary as provided for in the Code of Civil Procedure, with the derogation that associations, foundations with no tax number **shall not be construed** as economic operators for the purposes of this Act.

In the case of taxpayers, the so called 'legal entities with registration card' which are registered by the Hungarian State Treasury, statutory representatives must make a separate report on their representation to the state tax and customs authority by using the UJEGYKE data sheet in order to secure their action before the state tax and customs authority.

II. **Permanent, mandated and other statutory representatives** of the taxpayer/client can also act on his/her behalf in interacting with the state tax and customs authority, but it is a prerequisite for the representative to be reported to the National Tax and Customs Administration:

1. A permanent, mandated or other statutory representative, proxy who wishes to act on behalf of the taxpayer/client must be reported to the National Tax and Customs Administration on the **UJEGYKE data sheet/form** for this purpose before prior to the first interaction in this capacity.
 - a) The UJEGYKE datasheet must be filed electronically by the taxpayer/client obliged to or voluntarily opting for electronic filing by way of either of the methods of electronic filing as described in details above. The UJEGYKE data sheet filed electronically shall be accompanied by an e-copy of the permanent authorisation or mandate. E-copy means an electronically authenticated document (original electronic document or a paper based document that has been converted into an electronic document).
 - b) If the taxpayer/client is not obliged to electronic filing, or may opt to do so, however, does not intend to, the UJEGYKE data sheet may be filed on paper to any of the first instance directorates of the tax and customs authority. In this case, the data sheet must be duly signed and the original document certifying permanent authorisation, mandate or right of representation need to be attached to it.
2. The statutory representative may also notify the permanent representative, proxy by means of the central electronic identification service **through the representative reporting platform available on the eBEV portal**. In this case the reported authorisation for representation shall be valid with the approval of the permanent authorized person, or authorized proxy. An e-copy of the permanent authorisation or mandate shall be enclosed. E-copy means an electronically authenticated document (original electronic document or a paper based document that has been converted into an electronic document).

The statutory representative of the natural person taxpayer can report his/her eligibility to represent the taxpayers according to point 1/a, or 1/b. The original document certifying the right of representation of a natural person taxpayer' representative shall be returned to the representative by the state tax and customs authority promptly after registration of the application.

The state tax and customs authority will notify the taxpayer and his/her representative of the registration of the authorised representative, proxy. Eligibility for representation applies to the tax authorities from receipt of the notification thereof by the tax and customs authority.

In the UJEGYKE form – among others – the data of the represented Hungarian taxpayer shall be given, as well as the fact that the foreign representative intends to act in the name of the Hungarian taxpayer during the tax refund procedure **(Tax issues -> E/1/f) Matters relating to the exercise of the right to a foreign VAT refund for taxable persons established in the country)**. The permanent proxy of the foreign representative shall be attached to the form, but also the permanent proxy sample functioning as the extension sheet of the form may be used.

If any change occurs in the extent of the representative capacity or in any other data of the proxy which was reported in the UJEGYKE data sheet submitted for the first time, this fact shall be reported as a notification of change in data in the UJEGYKE form in an electronic way by the representative, and also the proxy with the changed content shall be attached in a scanned form. The represented taxpayer shall always be notified that the UJEGYKE form was processed by the tax authority.

II. Rules of representation and communication when the national tax and customs authority acts as the tax authority of the refunding member state

1. The national tax and customs authority shall communicate with the foreign taxpayer filing a refund claim at the electronic mail (email) address indicated in the claim unless the claimant/applicant opts for correspondence via the inbox linked to the Central Client Register (Hungarian abbreviation: KÜNY, formerly known as Client Gate) or via the Company Gate, that may only be an option after having a domestic tax identification number obtained through registration at a domestic document office, government window, any of the NTCA customer services, foreign representations and the registration with the Company Gate. Registration can also be done online if you have the appropriate level of electronic signature.

In case of communicating via the electronic address, the national tax and customs authority shall send its decision regarding the claim and other notifications as well at the email address designated in the taxpayer's claim. In case of this method of communication, the taxpayer shall send the petition which is not filed to the national tax and customs authority by means of the tax authority of the member state of establishment from the electronic mail address designated in the claim to the electronic mail address specified by the national tax and customs authority.

If the taxpayer notifies the national tax and customs authority of the termination of the electronic mail address, after the notification the national tax and customs authority shall communicate its decisions and other notifications by post, and the tax-payer shall file their petitions by post or in person. This provision shall also be applicable if, without a notification given by the taxpayer, the national tax and customs authority learns on the basis of the data available that communication is rendered impossible at the electronic mail address designated in the taxpayer's claim due to technical or other reasons.

In case of communication via an electronic e-mail address, the decision and other notifications sent by the national tax and customs authority shall be regarded as delivered on the fifth day of sending, and the petition sent by the taxpayer shall be regarded as filed on the day when it is received by the national tax and customs authority. The national tax and customs authority shall notify the tax payer of the date of communication of its decision and other notifications as well as the date of filing the petition at the taxpayer's electronic mail address without delay.

In case of communicating via an electronic mail address, the representative capacity shall be reviewed by the tax authority of the member state of establishment only.

2. If the taxpayer or their representative has already registered at the Central Client Register (Hungarian abbreviation: KÜNY, formerly known as Client Gate) or has a Digital Citizenship Registration (abbreviated in Hungarian as DÁNY)³ or has an effective Company Gate Registration on the basis of the records of the national tax and customs authority on the day of receiving the refund claim, the rules of electronic communication shall be followed, that is the national tax and customs authority shall communicate with the claimant/applicant or their representative via the inbox linked to the Central Client Register (Hungarian abbreviation: KÜNY, formerly known as Client Gate) or the Digital Citizenship Registration (abbreviated in Hungarian as DÁNY) or the Company Gate.

If the taxpayer intends to proceed according to the rules of electronic communication, but has no inbox linked to the Central Client Register (Hungarian abbreviation: KÜNY, formerly known as Client Gate) yet, the provisions of section I/2 of this information note shall apply. If this method of communication is chosen, the national tax and customs authority shall be notified thereof within 15 days of receiving the claim.

The (30-day) deadline prescribed for announcing the choice and performing registration shall be a forfeit one; no applications for extension may be submitted.

If the taxpayer does not make any announcement on the chosen method of communication, or the announcement is made with delay, or the taxpayer or their representative does not give any notification or gives it with delay, the rules of communication via the electronic mail address shall apply to the procedure of first instance related to the refund claim.

Related links:

[ANYK ABEVJAVA](#)

[T201 \(English\)](#)

[UJEGYKE](#)

[T34 \(English\)](#)

[25ELEKAFKA](#)

[25ELEKAFKA-KIIGNY](#)

³ Only in the case of a private representative of Hungarian nationality.