SME APPLICATION

User Manual

v1.6

Table of contents

1. INTRODUCTION - GENERAL INFORMATION

In light of the EU-level amendment to the special Value Added Tax (VAT) regulations applicable to small businesses, the Special Scheme for Small Enterprises, hereinafter referred to as the SME-system (Special Scheme for Small Enterprises), shall commence its operation on 1 January 2025. This system is established with the aim of simplifying the administration of VAT exemption for small businesses by providing a one-stop-shop mechanism, thereby facilitating the process for both taxpayers and tax authorities in ensuring compliance with the relevant VAT provisions.

The SME-system is a regulation that applies to a broad category of taxpayers established in a Member State of the European Union, or, in the absence of an establishment, having their place of residence in such a Member State. The application of this Scheme is not mandatory but is based on the taxpayer's discretion.

The legal basis of the SME-system under Community law is provided by **Council Directive (EU) 2020/285** and **Commission Implementing Regulation (EU) 2021/2007.**

The provisions of Community law pertaining to the SME-system are transposed into the national legal framework by Act CXXVII of 2007 on Value Added Tax (hereinafter referred to as "ÁFA tv.").

In light of the new legal framework, as of 1 January 2025, a taxable person with established seat in the European Union under specified conditions, have the option to choose individual exemption in a Member State where they do not have an established seat, provided that they are registered solely in the Member State of establishment. For the purposes of applying the new rules on individual exemption, "establishment" shall refer to the taxable person's seat, or, in the absence thereof, their place of residence (hereinafter collectively referred to as the "seat").

In accordance with the new regulation effective from 1 January 2025

- On the one hand, a taxable person with established seat in the domestic territory may, with respect to transactions performed in another Member State of the Community where they do not have a seat of establishment, choose to operate as an exempt taxable person, provided that the Member State in question grants exemption to small businesses.

- On the other hand, a taxable person with established seat in another Member State of the Community may opt for individual exemption with respect to activities carried out in the domestic territory, even if they do not have a seat of establishment in the domestic territory.

In both instances, it is a requirement that the taxable person's annual turnover does not exceed the national threshold value set by the relevant Member State, and that their total annual turnover within the European Union does not exceed €100,000.

The use of cross-border individual exemption does not require the taxable person to apply a individual exemption in the Member State where they have the established seat.

As a result of the legal amendment, a taxable person with established seat outside the Community shall not be entitled to opt for individual exemption either in the domestic territory or in any other Member State of the Community, even if they have a permanent establishment or habitual residence within the Community.

2. PURPOSE OF THE DOCUMENT

The purpose of this document is to demonstrate the use of the SME Application.

The SME Application – with the aim of reducing the administrative burden on small businesses – provides an opportunity for taxable persons to handle all matters related to individual exemption in one place:

- registration (preliminary declaration), submission of registration modification;
- quarterly report (data submission), submission of quarterly report modification;
- submission of exit request.

3. GENERAL INFORMATION

The application runs on most modern, automatically updating browsers (e.g., Firefox, Chrome).

It is accessible through the NTCA Taxpayer Portal, which is available exclusively for domestic taxpayers.

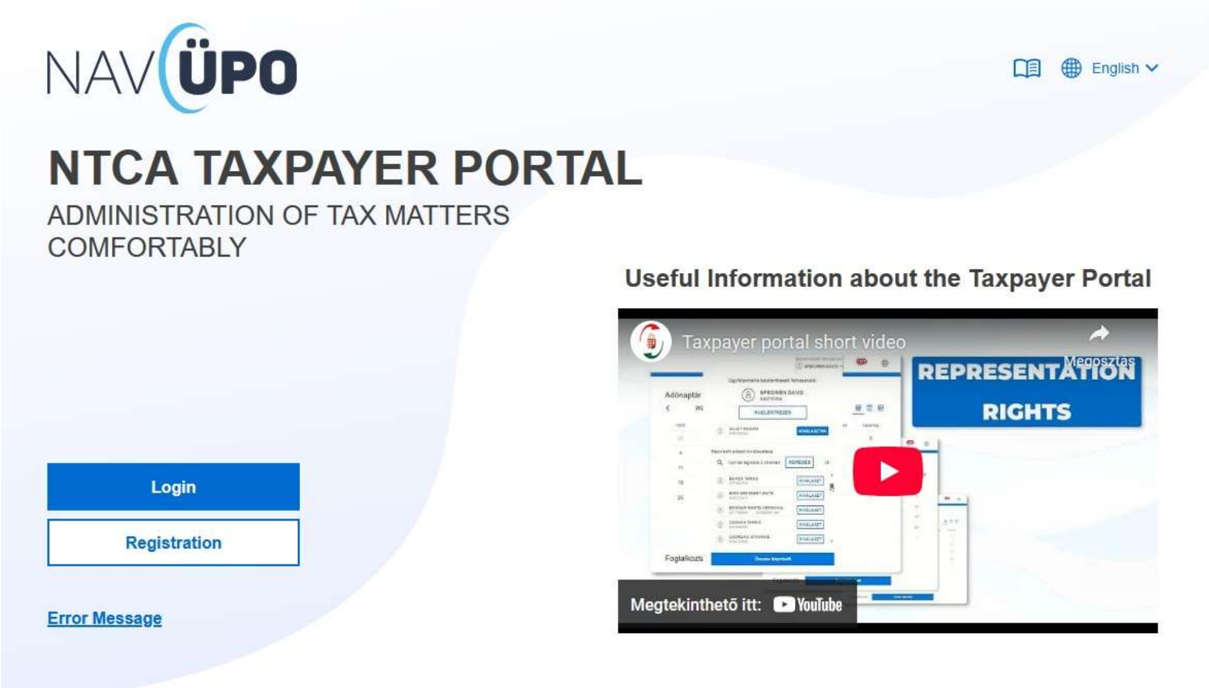
4. FUNCTIONING OF THE APPLICATION

a. Log in

To access the SME functions, the user must first log in to the Taxpayer Portal by clicking the **"LOG IN"** button. From there, the user will be redirected to the KAÜ SSO page. On this page, the user will be authenticated according to the selected identification method (e.g., client gate identification, DÁP mobile application, etc.).

There are exclusion criteria for the applicability of the SME-system, which will be examined during the login process to the portal. If the taxpayer fails to meet the criterion, the registration request cannot be submitted:

- if the taxpayer has an active registration under the import OSS scheme, or;
- if the taxpayer is undergoing bankruptcy, liquidation, dissolution, or involuntary deregistration procedures, or has ceased to exist or;
- if the taxpayer is established outside of the country, or in the absence of an establishment, has their place of residence outside the country.



Bejelentkezési oldal

b. Launching the SME from the Taxpayer Portal

In the case of representation, after logging in, the representative must select the taxpayer for whom the SME function is to be initiated from the list of represented taxpayers, which appears under the "Logged-in User" dropdown menu in the top navigation bar of the Taxpayer Portal.

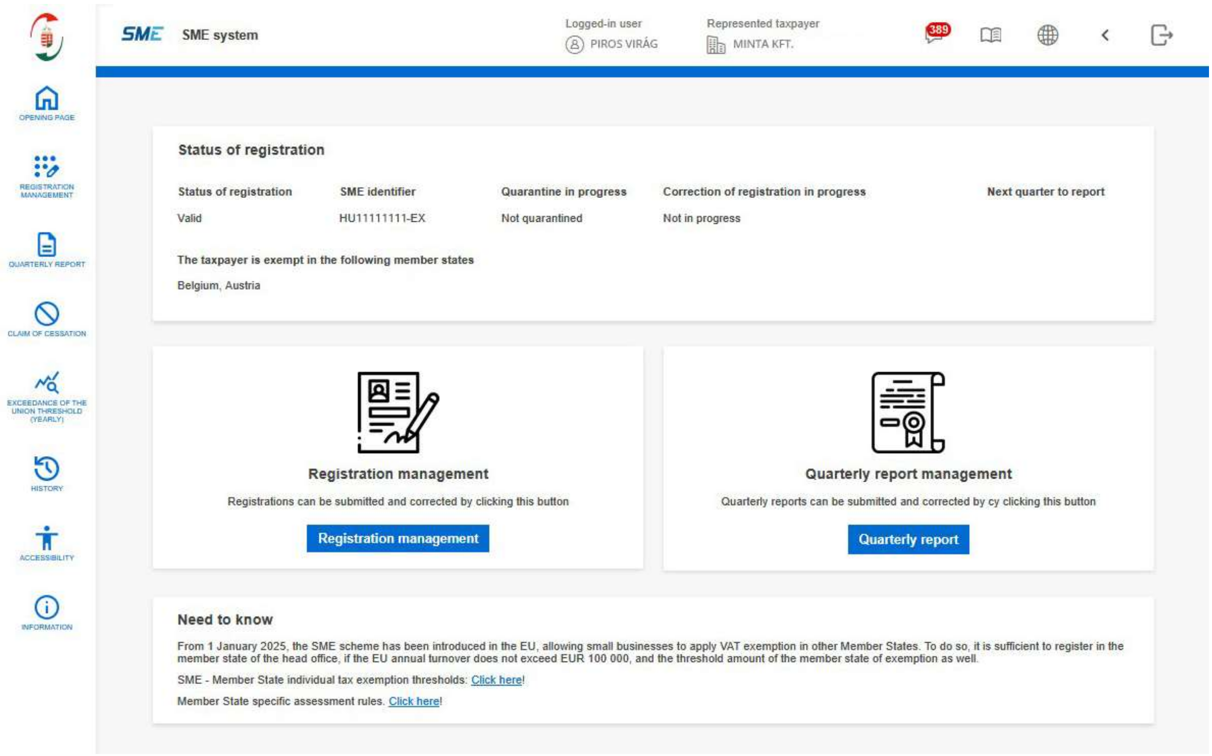
Next, scroll down to the "Online Applications" section and click on the SME icon:

This icon will appear if the user has the authorization to access the SME functions for the selected taxpayer. Upon clicking the icon, the user will be directed to the SME homepage.

Authorization for the SME-system can be requested on the UJEGYKE data sheet under **E. Tax Matters (excluding excise duties) / 1. VAT and other indirect tax matters / 1.a) VAT and other indirect tax matters (excluding issues related to the VAT refund of foreign taxable persons, OSS, IOSS, and SA matters).**

c. SME opening page

After logging in, the SME opening page will appear:



The top menu includes the following options:

- Name of the user logged-in,
- Name of the represented taxpayer,
- User manual,
- "Back to Taxpayer Portal" icon,
- "Log out" icon (which also logs the user out of the Taxpayer Portal).

The left-hand menu includes the following options:

- Opening page (navigation to this page),
- Registration management,
- Quarterly report
- Claim of cessation
- Exceedance of the union threshold
- History
- Accessibility (information on accessibility functions),
- Information (information also available on the Taxpayer Portal).

Below the top menu, the following SME details of the taxpayer are displayed:

- Registration status (valid, invalid, not registered),
- SME identifier (provided to the taxpayer after the registration request is accepted),
- Indicator showing whether the taxpayer is in quarantine,
- Indicator showing if the taxpayer's registration is in progress,

- Next reporting quarter.

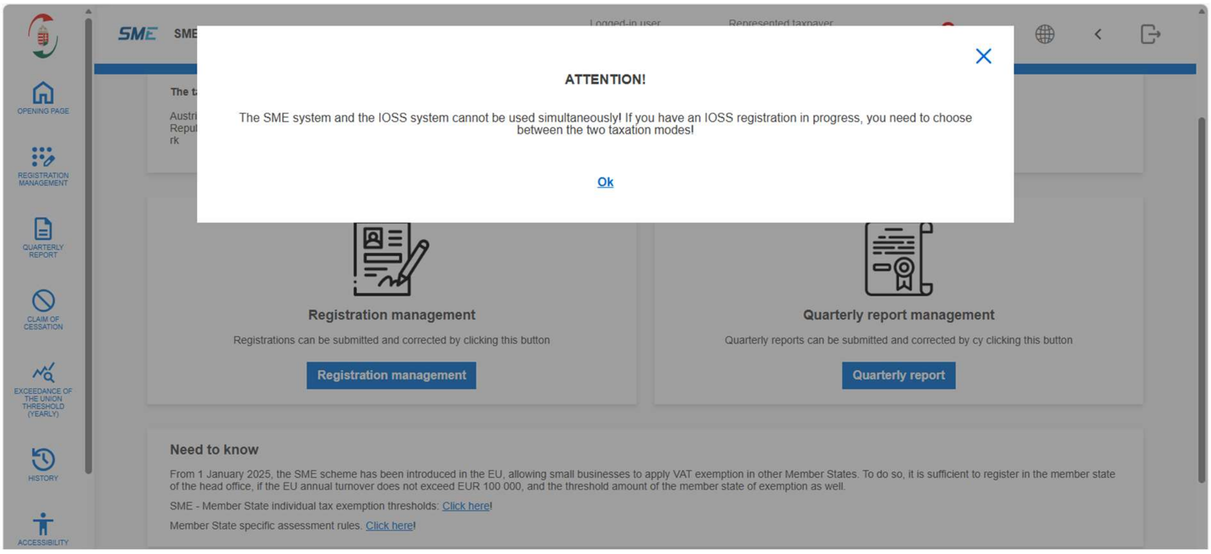
The “Manage Registration” section appears at the bottom of the screen and is used to submit requests for initial registration and registration updates.

At the bottom of the screen is a menu item labeled “Important Information,” which provides taxpayers with access to the following information regarding individual Member States.

First, it helps taxpayers monitor the member state thresholds applied by each Member State. The link there directs taxpayers to the NAV website, where the exemption thresholds applied by each Member State are presented in tabular form, along with other important information, such as the sectors covered in that Member State or details regarding the quarantine period.

Additionally, information is available on the specific assessment rules of individual Member States. The link provided here directs taxpayers to the SME page created by the Commission, where they can find important information published by Member States regarding the SME scheme.

When you click the “Manage Registration” button, a warning message appears on the screen, given that, pursuant to EU regulations, and Section 253/Q. (7) of the VAT Act, a taxpayer who has opted for domestic and/or cross-border tax exemption may not register in the IOSS system. If a taxpayer submits registration applications to both systems at the same time, they must choose which one they wish to use.



After “confirming” the warning message above (by clicking the “OK” button), you will be taken to the registration screen, where the text “NEW REGISTRATION” will appear for a new registration, and “Edit Existing Registration” will appear at the top of the screen for editing an existing registration.

d. Registration

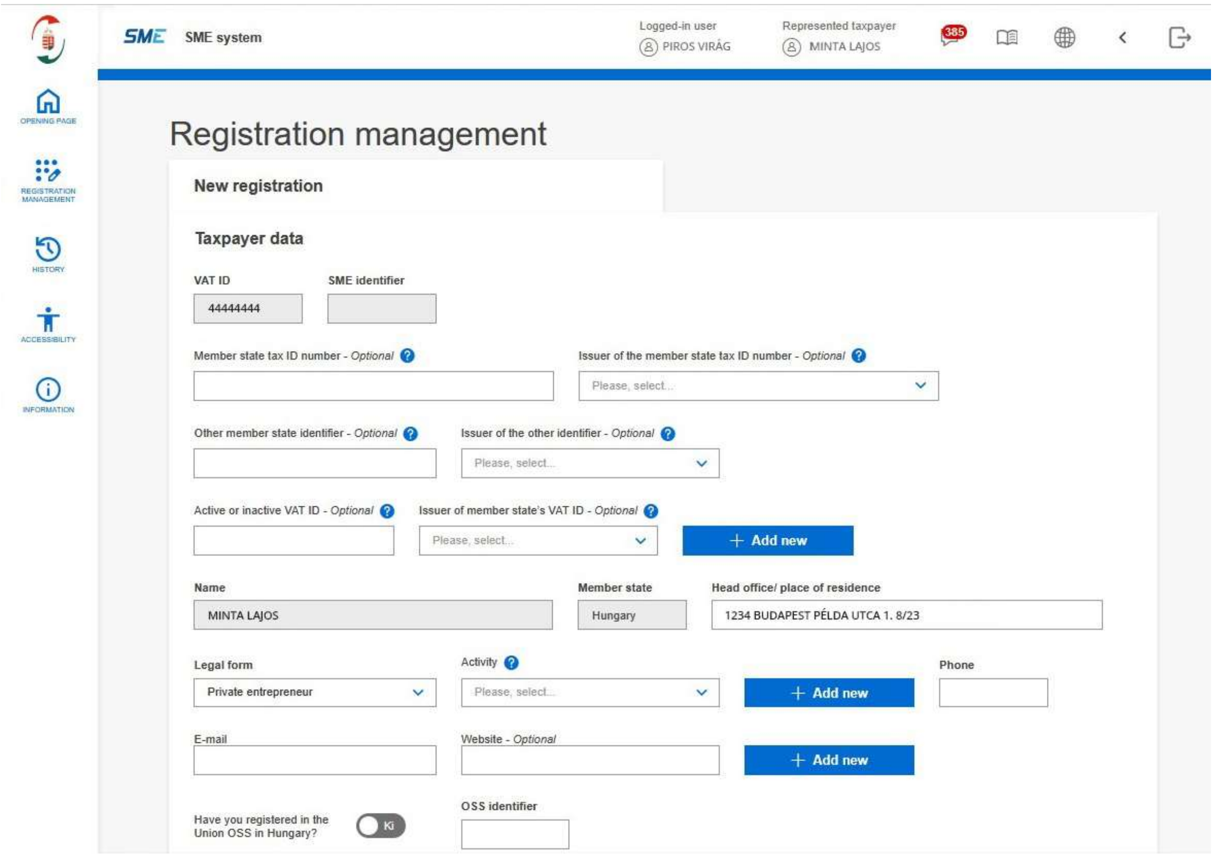
Basic Registration

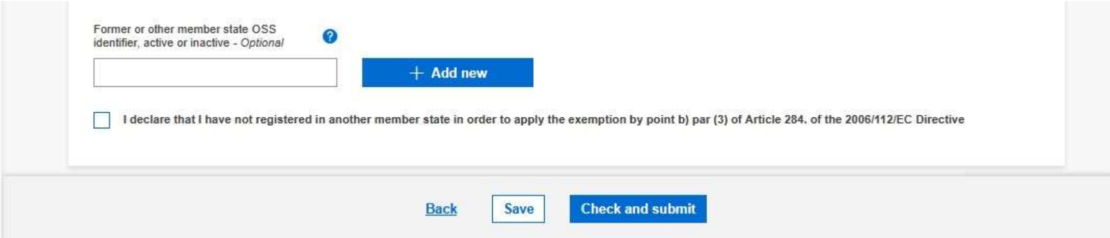
This is where the data required to complete the SME registration shall be provided. The data is categorized as follows:

- basic taxpayer information;
- list of EU Member States where the taxpayer is requesting the individual exemption;
- in EU member states the aggregate net revenue data for the current year, the previous year, and for certain Member States, the year before that. Some Member States do not apply business sector classifications, so a single revenue figure must be provided. In other Member States, the data needs to be broken down by each business sector. By default, the revenue data for all Member States and all business sectors is pre-filled with zero, so only values differing from zero need to be entered into the interface.

Certain fields on the screen are filled automatically. Fields marked as "optional" are not mandatory to fill out.

The following data can be viewed on the registration screen:





Among the taxpayer information, the fields for **VAT id**, **name**, **Member State**, and **head office /place of residence** needn't to be filled in by the client, as these fields are automatically populated.

At this stage, the **SME identifier field** will still be empty because the taxpayer will only receive this identifier after successful registration. The structure of this identifier is as follows: **HU12345678-EX**. Once the SME identifier has been generated for the taxpayer, the system will automatically fill in the field.

Filling in the **Member State tax ID number field** is optional. It should be completed if the taxpayer has any kind of identification number in another Member State. This does not necessarily have to be a tax number, it can also be any other identification number issued for tax purposes according to the practices of the respective Member State. If the taxpayer has multiple such identification numbers, all of them must be provided, please enter all of them by clicking the "+Add New" button.

In the **issuer of the Member State tax ID number field**, the relevant Member State must be specified.

The **other Member State identifier field** allows for the entry of any active or inactive tax number or SME identifier issued by another Member State to the taxpayer. If the taxpayer holds multiple such identification numbers, all of them must be provided, please enter all of them by clicking the "+Add New" button.

The **issuer of the other identifier field** specifies the Member State that issued the identifier.

The **other member state identifier field:** in the this field, enter the tax ID number the taxpayer received in another Member State, regardless of whether the taxpayer is currently conducting business activities under that ID or not. If the taxpayer does not have such a tax ID number, this field may be left blank.

In the **"Issuing Member State of Tax Number"** field, please indicate the Member State that issued this tax number.

In the **legal form field**, the taxpayer's business structure shall be selected from a drop-down menu, with the following options: **private entrepreneur**, **business association** or **public law body**.

In the **activity field**, the taxpayer must provide the **four-digit TEÁOR'25 codes (NACE 2.1 classification)** corresponding to the activities to be carried out in the Member State(s) affected by the exemption. If needed, multiple codes can be entered by clicking the **"+ Add New"** button.

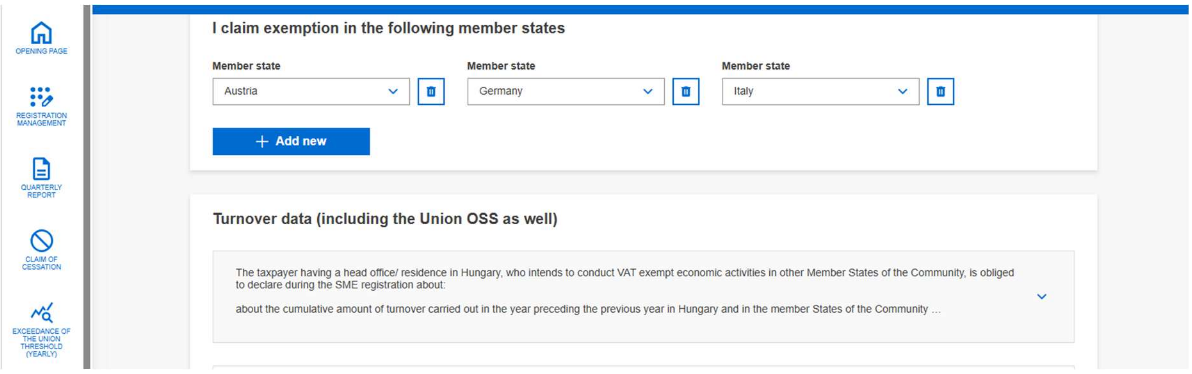
The **website field** is optional.

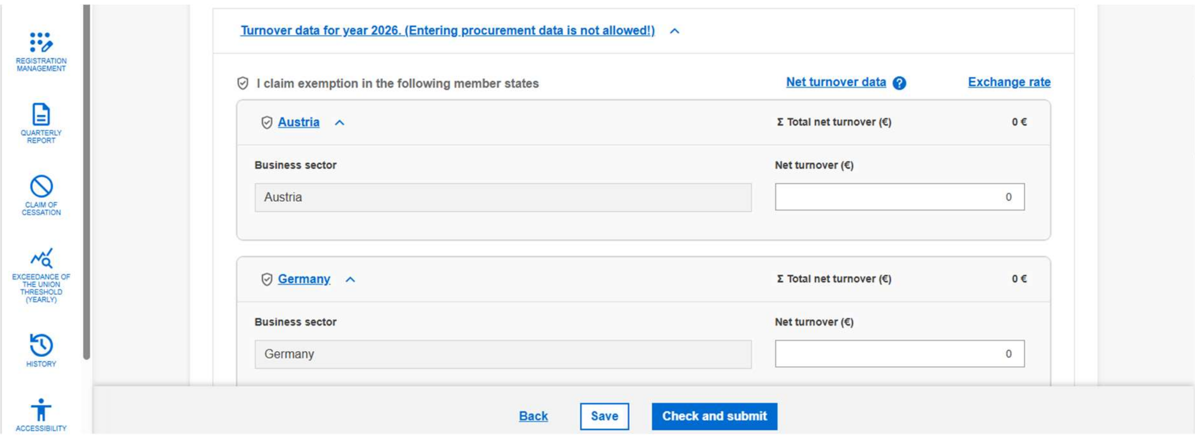
If the taxpayer is already registered under the **OSS Scheme System**, the interface will automatically populate the OSS identifier field and activate the OSS checkbox.

The SME-system and the OSS Scheme are not mutually exclusive, rather, they complement each other. The OSS can be applied in those Member States where the taxpayer does not utilize the exemption provided by the SME-system. Revenue data declared in the OSS Scheme System must also be included under the **other Member State revenue data** section explained below.

The **former or other member state OSS identifier, active or inactive field:**In this field, please list all active and inactive identification numbers that the taxpayer has received upon registration in any Member State under any scheme. If the taxpayer has more than one such identification number, additional numbers can be entered using the "+ Add New" button. If the taxpayer does not have such an identification number, this field may be left blank.

A checkbox must be ticked to declare that the taxpayer is not registered under the SME Scheme System in another Member State.





In the **"I claim exemption in the following member states"** data group, any Member State other than Hungary can be selected from a drop-down list where the taxpayer wishes to request individual exemption. Multiple Member States, even all 26, may be designated as states where the taxpayer intends to take advantage of the individual exemption. A new Member State can be added by clicking the **"+ Add New"** button.

However, **Spain is an exception**: since Spain has not yet implemented the SME-system, Spain can still be selected, but any exemption requests for Spain will be rejected.

Italy allows only individuals with a tax number and private entrepreneurs to benefit from the cross-border tax exemption and rejects registration requests in case of any other legal form (e.g. business association, **public law body**).

Poland does not apply a general tax exemption to the sale of IT and communications equipment.

In the **"turnover data (including Union OSS as well)"** data group, two categories of Member States are included. On one hand, the annual net revenue for the current submission year, as well as for the previous 1 or (depending on the Member State, currently in the case of Sweden) 2 years, must be reported for the Member States designated for exemption. The reason for requesting data for all Member States is that the annual turnover of a taxpayer applying for cross-border VAT exemption must not exceed €100,000 at the **Community level**, i.e., collectively across exempt and non-exempt member states, including Hungary.

Thus, the following data must be provided separately for the submission year (2026 in this case) and for the year prior to submission (2025), and in certain Member States, for the second year prior to submission (for 2024 in case of Sweden):

a) **In the "I claim exemption in the following member states" subgroup**, the net revenue earned in the designated Member States in the year of submission and the previous 1 or 2 years must be reported in euros. If the transaction was conducted in another currency, the conversion must be made using the **European Central Bank's (ECB)** exchange rate valid on the first day of the respective year. If the selected Member State applies sector-specific thresholds for exempt activities, the interface will display those sectors (e.g. separate thresholds for the supplies of goods and services), and the net revenue must be entered in separate rows for each sector. This also allows for corrections in case of any entry errors.

b) **In the "Member states in which I do not claim exemption" subgroup**, the net revenue of all transactions in the member states where no VAT exemption is applied, including Hungary, must be provided in euros for the submission year and the previous 1 or 2 years. A value must be entered for all Member States: if no transaction occurred in a given Member State, a value of **0** must be indicated.

When calculating net revenue, the following amounts excluding VAT must be considered (as detailed in Article 288 of Directive 2006/112/EC):

a) the value of the supplies of goods and services, provided that tax would have been payable on them if they were supplied by a non-exempted taxpayer;

b) the value of transactions which are exempt, with deductibility of the VAT paid at the preceding stage, pursuant to Article 98(2) or Article 105a;

c) the value of exports outside the Community, international transport (of goods and passengers), supply of goods under diplomatic or consular arrangements, supply of gold to central banks, and services supplied by intermediaries;

d) certain intra-Community supplies of goods where the exemption specified in the mentioned article applies;

e) the value of real estate transactions, financial transactions and insurance services, unless those transactions are ancillary transactions;

(2) disposals of the tangible or intangible capital assets of the taxpayer shall not be taken into account when calculating the turnover as set out in (1).

In addition to the above, pursuant to Section 195/A (2) of the ÁFA tv. (Hungarian VAT Act), the following transactions defined in Section 188 (3) **must not be included in the calculation of Union and Member State revenue:**

- the sale of building land not constituting as tangible asset or the sale of developed land not constituting as tangible asset and completed within two years;
- certain supply of goods and services exemption for their public interest nature where the VAT is not deductible [Section 85 (1) of ÁFA tv.];
- exempt financial and insurance transactions, if carried out as an ancillary activity [Section 86 (1) a)-g) of ÁFA tv.];
- supply of goods and services by a taxable person with special status carrying out an agricultural activity
- intra-Community distance sales of goods and distance sales of goods imported from third countries

In addition, pursuant to the relevant EU legal framework cross-border individual exemption does not cover

- a series of supply of immovable property;
- nor the supply of new means of transport.

Attention! The SME system applies only to sales, NOT to purchases; therefore, annual turnover data by Member State may include only sales data; purchase data may not be taken into account and must not be reported.

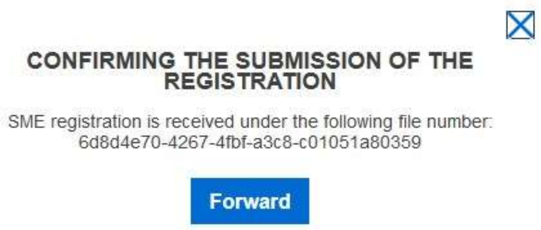
During registration, amounts must be provided in **euros**. If the revenue data was calculated in a currency other than euro, the taxpayer must convert it using the exchange rate valid on the first day of the respective calendar year. The conversion must be performed using the **ECB exchange rate** published for that day, or if no rate was published, the rate valid on the next available publication day.

In order to ensure the correct completion of the revenue data in the registration form, the applicable exchange rates are displayed on the website. When entering the revenue for a given year, the applicable exchange rate can be displayed by clicking on the Exchange rate field next to the Net revenue field.

After filling out the fields, the following options are available at the bottom of the screen:

- **Back**: Returns to the SME home screen.
- **Save**: Temporarily saves the data entered on the screen before submission. If work is resumed later, the system will prompt to use the previously saved data.
- **Check and submit**: Once data entry is complete, clicking this button will trigger validation of the data entered. If no errors are found, the form will be submitted. If errors are detected, the system will indicate which fields have issues, allowing corrections. If the system reports warnings or errors that still permit submission, the form can be corrected and/or submitted.

After successful submission, the following notification will appear on the screen:



After pressing the Forward button, you will be navigated back to the main page of the SME-system.

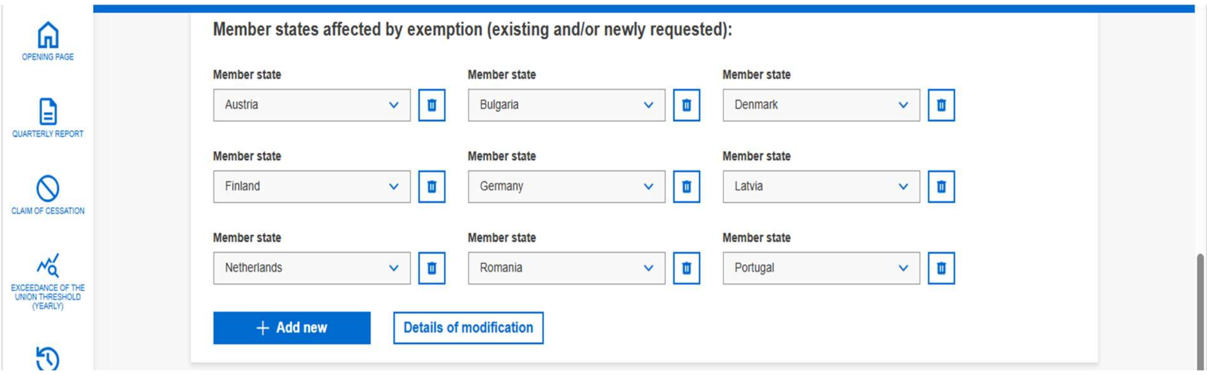
Update Registration

Updates to the registration are possible, on the one hand, after the initial registration application has been fully reviewed by the Member States designated therein for exemption, and, on the other hand, once the taxpayer has submitted all quarterly reports. The form is to be completed as follows.

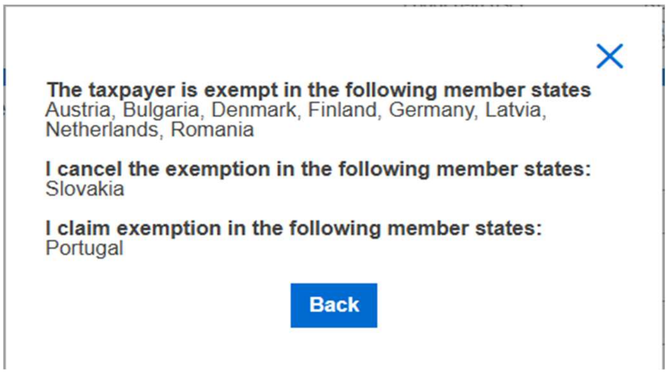
When amending the registration, the taxpayer may:

- amend their identification and contact information;
- remove the Member State(s) where they no longer wish to apply the SME scheme;
- designate a new Member State as an exemption Member State.

To assist the taxpayer, the screen displays the Member States in which the taxpayer already has cross-border tax exemption status. In addition to these, the taxpayer may designate additional Member States as exemption Member States or remove existing exemption Member States.



Once the taxpayer has finished adding or removing Member States, clicking the "Amendment Details" button will open a pop-up window where you can view the result of the amendment.



Turnover data may be reported only in the event of adding a new Member State; in such cases, the taxpayer must report the net turnover for the period that has elapsed since the submission of the last quarterly report. The system automatically compiles the annual aggregated sales data by Member State for the current year and the preceding 1 or 2 years from the data in the submitted registration and quarterly reports; it then populates the registration amendment request with this information and forwards it to the Member States.

If the Netherlands is removed from the list of Member States, the following warning message will appear, given that the Netherlands requires taxpayers to follow a special procedure when opting out of the SME system.

INFORMATION

According to the information provided by the Netherlands, a taxable person who no longer wishes to apply the cross-border personal tax exemption (SME scheme) in the Netherlands and ceases the SME scheme must submit to the Dutch tax authorities, in addition to the cessation request (if they have ceased their activity in the Netherlands), a declaration stating that they do not wish to pursue any other activity in the Netherlands after the termination of the cross-border personal tax exempt activity. In the absence of such a declaration, the Netherlands tax authority presumes that the taxpayer carries out a taxable activity and is therefore subject to registration and declaration obligations in the Netherlands, failing which it may impose a fine on the taxpayer.

The declaration can be sent by taxpayers to the following contact point:

Belastingdienst

Postbus 2892

6401 DJ Heerlen

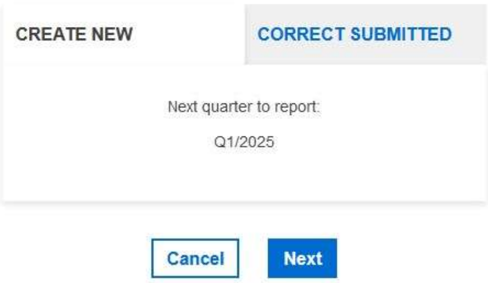
The Netherlands

OK

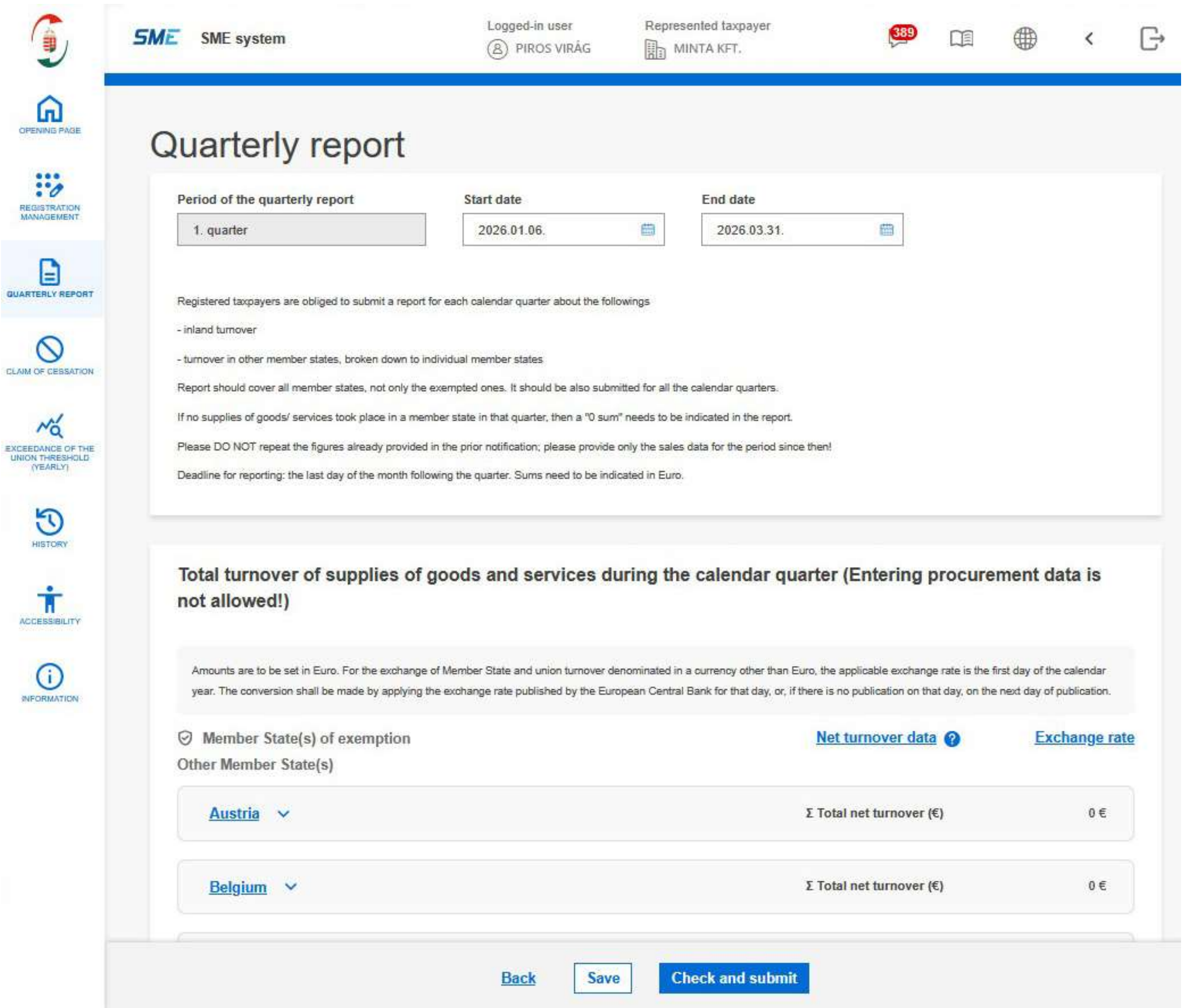
e. Quarterly Reporting

The function can be started by clicking on “Management of quarterly report” in the menu on the left or on the main page.

After starting the function, a period selection window appears. Here the user may select the submission of a quarterly report for a new period (option “create new”) which can only be performed if there is no report submitted for that period, or the user may choose to modify an already submitted report from a given time period (option “correct submitted”).



Upon clicking on “create new” the following screen appears:



The previously selected quarter can no longer be modified here. The **Starting Date** and the **End Date** can be modified if they don't refer to the first or last day of the quarter (for example during the quarter of the submission of the registration to the scheme, or in case of a cessation request).

A quarterly report shall be submitted for the period between the submission of the preliminary request for notification and the acceptance of the SME-request (issue date of the reference number referring to the system ending with EX). This means that the revenue gained from the sales during this period shall (also) be indicated in the first quarterly report to be submitted.

In case the submission of the request and the issuing of the EX-number falls to the same quarter, the first quarterly report shall include both the revenue gained from sales during the assessment period of the request and after the acceptance of the EX-number.

In case the submission of the request and the issuing of the EX-number falls to different quarters, the first quarterly report shall only include the revenue gained from sales between the date of the registration submission and the last day of the quarter. (For example, the taxpayer submitted the request on 4 March of the current year, but the issuing of the EX-number happened only on 10 April. Hence the first quarterly report shall include data regarding the period between 4 March and 31 March.)

The Portal recommends the first reporting period in line with this period.

The **Net revenue** regarding the current quarter can be inserted in the table per Member State (by sector regarding some Member States – similarly as during the registration). The sales figures in the quarterly report in question must not include purchase data!

If there was no sale of goods or provision of services in the current calendar quarter regarding a Member State, zero revenue shall be indicated for that Member State in the report.

When completing the quarterly report, you must not only include sales data for EU member states, but also provide sales data for the domestic market for that quarter!

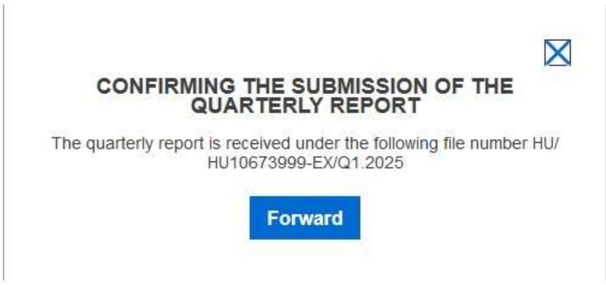
The amounts shall be inserted in EUR. The taxpayer shall apply the exchange rate valid on the first day of the current calendar year when calculating the EUR amount of the Member State / EU revenue gained in another currency. The conversion shall be performed using the exchange rate published by the European Central Bank regarding the given the day or, in case no exchange rate was published for the given day, using the following published exchange rate.

The applicable exchange rate can be displayed on the website by clicking on the Exchange rate box next to the Net revenue box.

After filling out the boxes the following options are available, see at the bottom of the screen:

- **Back**: you can get back to the SME main page
- **Save**: before the submission, you can temporarily save the data entered on the screen. If you would like to continue the work later, when reloading the page the system asks if you would like to use the data previously entered.
- **Check and submit:** if you have completed recording the data, the entered data is verified by clicking on this button. If the control does not indicate any errors, the data sheet is submitted. In case of an error, the system displays the data regarding which the problem occurred and there is an option for correction. In case the system displays an error that does not prevent the data sheet from submission, there is an option for the correction and/or submission of the data sheet.

Upon successful submission the following notification appears on the screen:



The quarterly report shall be submitted to the NTCA between the first day and the last day of the month following the quarter, as follows:.

I. quarterly report: 1 April – 30 April

II. quarterly report: 1 July – 31 July

III. quarterly report: 1 October – 31 October

IV. quarterly report: 1 January – 31 January

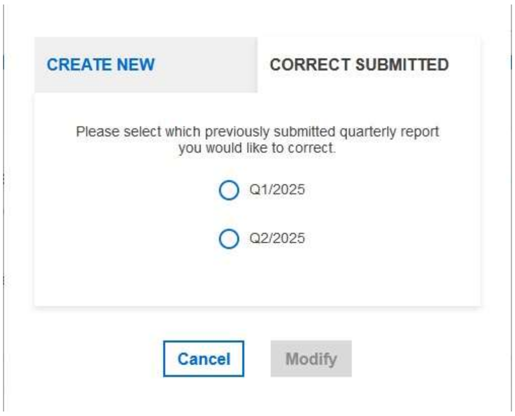
IMPORTANT!

The SME scheme and the EU OSS scheme can be applied in a complementary manner; in practice, this means that in any Member State where a taxpayer has been granted cross-border tax exemption, they cannot apply the EU OSS scheme in that Member State. However, this does not mean that the taxpayer is exempt from filing a return under the EU OSS scheme; in such cases, the taxpayer must file a zero return.

For example, a taxpayer registers for the EU OSS scheme and then receives a comunity VAT exemption under the SME scheme in all Member States except Spain, which does not apply the SME scheme. If the taxpayer has made sales to Spain, they must include the data pertaining to Spain in their EU OSS return; they do not need to include the other Member States in the return. If we modify the previous example so that the taxpayer does not sell to Spain either, then they must file a zero return under the EU OSS scheme.

Amendment of quarterly report

After clicking on "Management of quarterly report" the following window appears:



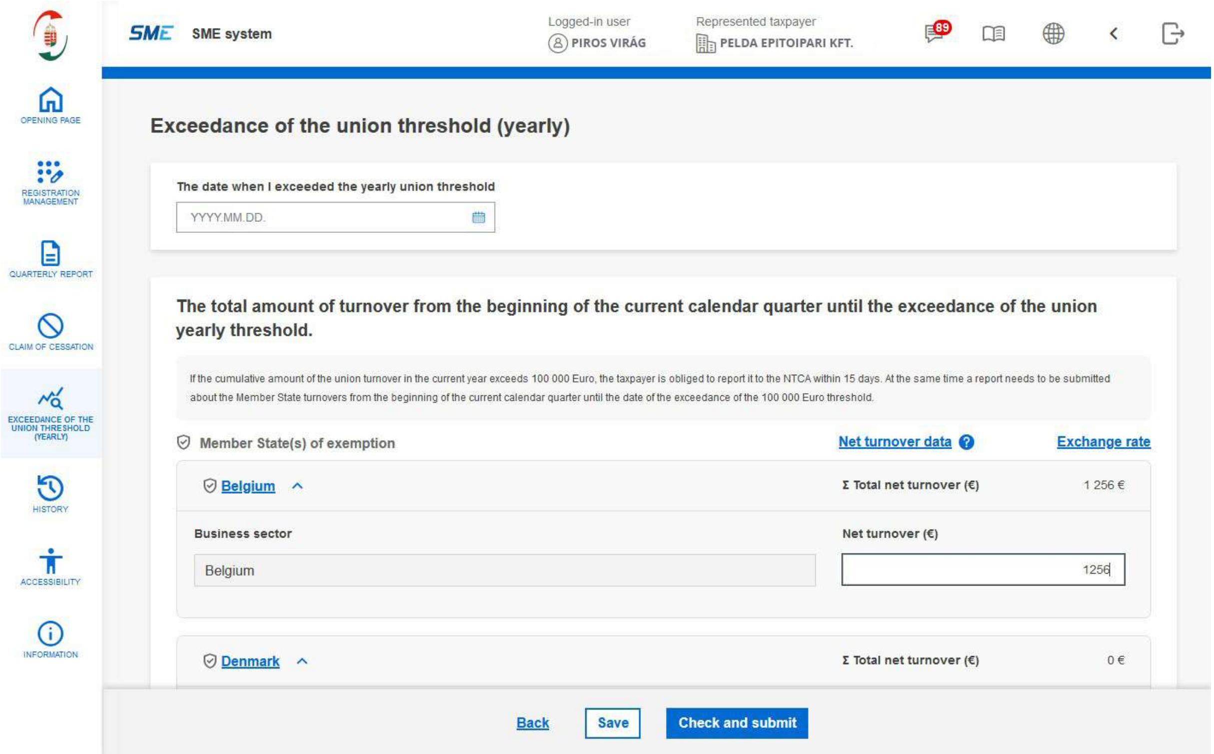
A window appears by clicking on „correct submitted". The already submitted reports are listed here from which the report to be amended shall be selected. After this, the data of the selected quarterly report are loaded on the interface and the taxpayer can modify the revenue data.

Upon the completion of amendments you may choose to save the data by clicking on "Save" and/or to submit the data by clicking on "Check and submit".

Amendment of a quarterly report can be performed within 3 years from the submission.

f. Excess of EU limit

After starting the function the following window appears:



In the upper part of the screen the date of the excess of the yearly EU limit shall be indicated.

The taxpayer is obliged to inform the NTCA within 15 working days if the yearly cumulative EU revenue has exceeded 100 000 EUR. The taxpayer complies with the obligation to inform by the submission of this report.

If for example the taxpayer exceeded the above limit on 10 September, a final report shall be submitted about it on the Portal no later than 1 October. The content of the final report is the same as the standard quarterly report with the difference that as a further data, the final report shall contain the day of excess as well. The final report shall not be submitted without indicating this day. The final report shall include the amounts that are settled on the day of the excess.

The **Net revenue** regarding the current quarter can be inserted in the table per Member State (by sector regarding some Member States – similarly as during the registration).

The amounts shall be inserted in EUR. The taxpayer shall apply the exchange rate valid on the first day of the current calendar year when calculating the EUR amount of the Member State / EU revenue gained in another currency. The conversion shall be performed using the exchange rate published by the European Central Bank regarding the given the day or, in case no exchange rate was published for the given day, using the following published exchange rate.

After filling out the boxes the following options are available, see at the bottom of the screen:

- **Back**: you can get back to the SME main page
- **Save**: before the submission, you can temporarily save the data entered on the screen. If you would like to continue the work later, when reloading the page the system asks if you would like to use the data previously entered.
- **Check and submit:** if you have completed recording the data, the entered data is verified by clicking on this button. If the control does not indicate any errors, the data

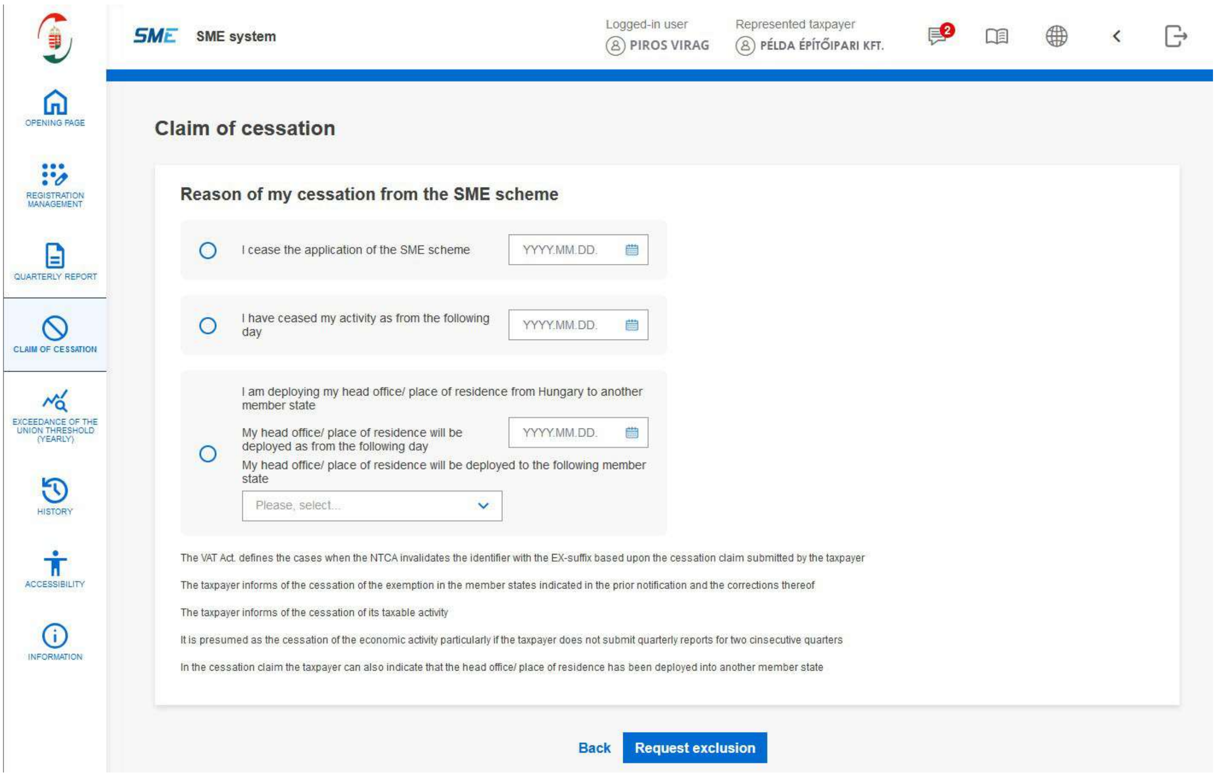
sheet is submitted. In case of an error, the system displays the data regarding which the problem occurred and there is an option for correction. In case the system displays an error that does not prevent the data sheet from submission, there is an option for the correction and/or submission of the data sheet.

Upon the successful submission the following notification appears on the screen:

g. Exit request

Here you can enter the necessary information for the submission of the so-called exit request which is required when requesting the exit from the SME scheme.

The below information is displayed on the screen:

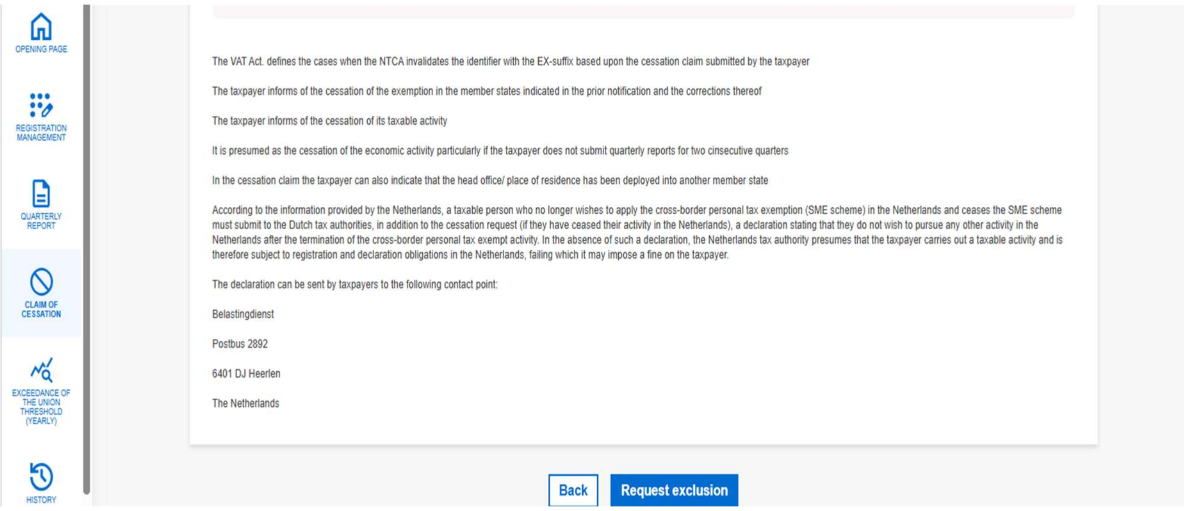


As a first step, the reason for the exit shall be selected:

- termination of application of the SME scheme,
- termination of taxable activity,
- transfer of registered seat / residence to another Member State.

After this, the exit date for the specific reason for exit can be selected. In case the reason for exit is the transfer of registered seat / residence to another Member State, the new Member State shall also be named.

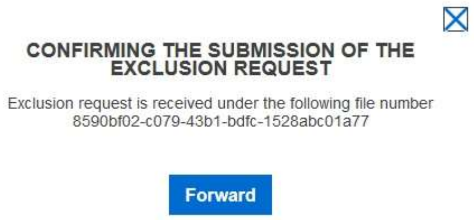
If a taxpayer has used the SME scheme in the Netherlands as well, and submits a request to opt out, the following informational text will appear on the screen, given that the Netherlands has a special procedure for taxpayers who opt out of the SME scheme.



After the completion of the fields, the following options are available, see at the bottom of the screen:

- **Back**: you can get back to the SME main page
- **Request to exit:** if the data is recorded, the data is checked upon clicking on this button. If there are no errors during the check, the sheet is submitted. If there is an error, the system marks the erroneous information which can be corrected. If the system displays an error that does not prevent the data sheet from submission, there is an option for the correction and/or submission of the data sheet.

Upon the successful submission the following notification appears on the screen:



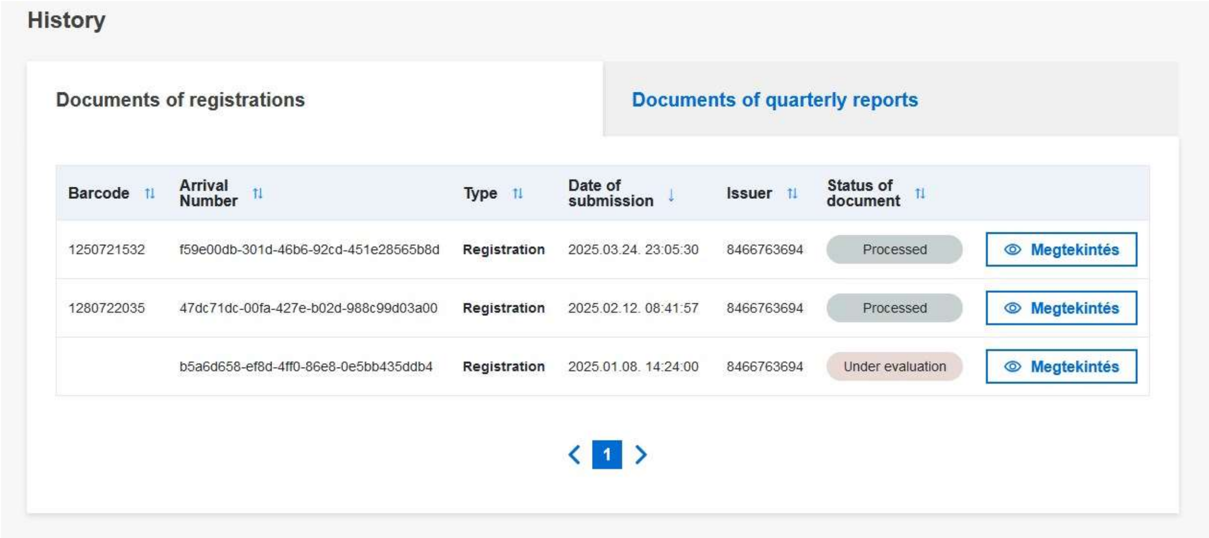
By clicking on Forward the Portal navigates back to the main page of SME.

h. History

The function can be started from the menu on the left by clicking on “History”.

After starting the function a window appears with two tabs that contain information of the documents submitted in the SME application in relation with the taxpayer.

The first tab includes the documents regarding registration and exit, while the second one contains the documents of quarterly reports and excess of EU limit:



The information displayed:

- Barcode
- Arrival number, reference number
- Type
- Date of submission
- Person filing the report
- Status of document
- Quarter (in case of quarterly reports)

The **arrival reference number** or **reference number** refers to the technical number identifying the submission. The **barcode** is the official reference number for the NTCA. The **date of submission** refers to the time when the submitted document arrives to the NTCA. The **Issuer** is the tax number of the person who has submitted the document regarding the taxpayer. The **status of document** refers to the extent to which the document has been processed.

View enables the user to view the content of the submitted documents. The content of the document cannot be modified on the **History** page.