

**COMPLETION GUIDE TO  
UNIFORM REPRESENTATION FORM  
„UJEGYKE”  
FOR THE DECLARATION OF PERMANENT REPRESENTATION  
IN MATTERS THAT CAN BE ADMINISTERED BY NTCA**

(ÁNYK)

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## I. General information

### 1. What is form UJEGYKE for?

The UJEGYKE form can be used to notify the National Tax and Customs Administration (NTCA) as to who can **regularly** act on behalf of the client in tax and customs matters, as well as other official matters that can be administered by the NTCA, such as metal trade.

### 2. To whom does the form apply?

The form can be filed by anyone who does not wish to proceed in person at NTCA. The form may be submitted either by the person represented or by the representative. If a representative organisation is also listed on the form, it may also submit the form.

The client may be represented in proceedings before the NTCA by the:

- statutory personal representative,
- executive officer of the company as an organisational representative,
- permanent authorised agent (through delegated authority).

The form is primarily intended for the registration of **permanent authorised agents**, i.e., those authorised agents who regularly manage their client's business affairs.

In addition, **statutory personal representatives of individual clients** (parent, guardian) and, in some cases, **statutory personal representatives of organisations** may also use this form to declare their right of representation.

**Statutory personal representatives who are entitled to act independently on behalf of an organisation do not need to submit the form**, as NTCA is informed of their identity from the body registering the organisation or, if the organisation applies for a tax identification number directly from NTCA, from this notification.

However, **statutory personal representatives who are entitled to act jointly with another representative** can use this form to declare which representative may act jointly with which other representative on behalf of the client. **Company executives** can also use this form to declare their eligibility to act as a representative.

As a representative in all types of cases may proceed

- an individual of legal age or
- a legal person, or
- other organisation.

However, the legislation sets out additional requirements for each type of case. These are described in detail in the section on legal titles of representation.

### 3. How to submit the form?

The form can be completed and submitted using either the Online Form Completion Application (abbreviated ONYA in Hungarian) or the General Form Filling Framework Program (abbreviated ÁNYK in Hungarian).

Anyone who is obliged to communicate electronically with the NTCA can only make the submission electronically.

Those who are not obliged to communicate electronically may file their declarations electronically or on paper - by post or in person. Forms submitted on paper must be signed.

The form can be submitted to any of the tax and customs directorates in the county (capital), except when the notification concerns the representation of clients who fall under the jurisdiction of the Large Taxpayers' Tax and Customs Directorate (abbreviated KAVIG in Hungarian), who must submit the notification to KAVIG.

When using the ÁNYK, always make sure that you use the latest version of the form available on the NTCA website and refer to the latest instructions for filling it in. Both the ÁNYK and the ONYA will help you to fill in the form correctly and process your data more quickly.

If you submit a paper copy of the form prepared with ÁNYK, please do not correct the printed form with incorrect data by hand (pen, pencil, etc.), but print a new form with the correct data, checked by the program.

As a rule, the **permanent power of attorney (POA) must be attached to the declaration in a certified form** if the capacity to represent is declared on an ÁNYK form. A power of attorney submitted on paper must be authenticated on paper, while an electronic form must be authenticated electronically. The power of attorney **must be signed by the authorising person (principal)** on paper or electronically.

However, a POA does not need to be attached if the notification is not for a legal representative (attorney-at-law), but a permanent authorised agent (attorney-in-fact) and is made electronically by the principal, i.e., if the form is submitted by the principal directly from his or her web storage space.

**In the case of legal representation**, the power of attorney shall be accepted by the legal representative, who therefore must also sign it.

For information on the formal requirements, please consult the "*Detailed information*" section.

Submissions lodged in ONYA do not need to be accompanied by a power of attorney.

The **qualification requirements** of the representative need only be documented if they cannot be verified from the NTCA own records (e.g.: scope of activity, data on insured

persons, data on employment) or public databases (e.g. register of bar associations, register of tax advisers).

**If a new form is submitted** in connection with a representation relationship already registered (i.e. principal/agent), the NTCA will overwrite the data on the previous form when processing the new form.

For more information on electronic submission of forms and the rules for electronic communication, please visit the NTCA website for the following information booklets:

- "[General rules for electronic administration and electronic communication in tax matters](#)", and
- "[Communication of taxpayers with the National Tax and Customs Administration after 1 January 2019 who are obliged to open "Company Gate" \(web government portal\)](#)".

(Both booklets are available in Hungarian only.)

#### 4. Where to find the form?

The [UJEGYKE](#) form, the form filling program and the accompanying completion guide are available electronically on the NTCA website at [www.nav.gov.hu](http://www.nav.gov.hu) → Forms (*Nyomtatványok*) → ÁNYK Forms (*Nyomtatványok ÁNYK-hoz*) → Form Finder (*Nyomtatványkereső*).

The form is available in [ONYA](#) under the menu point "New form (*Új nyomtatvány*) /Authorisations, powers of attorney (*Meghatalmazások*).

The AVDH service, which can be used for the electronic authentication of a power of attorney, is available at the following link: [AVDH upload](#). (AVDH stands for the Hungarian term, which may be translated into English as 'Document Authentication by Identification').

#### 5. What is the deadline for submission?

The declaration is **not subject to any time limit**, but it should be borne in mind that only an authorised representative may act on behalf of the client whose eligibility to represent the client has already been notified to the NTCA and the declaration has also been processed by the NTCA.

It is at the time of processing the form when it can be established whether the declared right of representation complies with the applicable law and whether the representative concerned may be registered.

In such cases, NTCA primarily examines whether the person designated as the representative can act on behalf of the client, i.e., whether he or she is a statutory representative, company executive or has a power of attorney that entitles him or her to

regularly handle the matters indicated on the form. It is also examined whether, where the law imposes additional requirements, such as qualifications, for the permanent representation, these are fulfilled.

## 6. What are the possible legal consequences?

The date on which the right of representation arises and ceases to have effect is the date of receipt of the notification.

**The representative** declared on the form and **registered** by NTCA **may act on behalf of the client, make statements, and send documents on behalf of the client.**

If the client has a permanent authorised agent, the NTCA will, as a rule, maintain contact with the authorised agent, for example, sending documents to the agent in ex officio proceedings. If the termination of the right of representation is notified on the form, the representative concerned is still entitled to receive the documents on the very day of notification.

In the case of multiple authorised agents, the client can indicate separately for each group of cases to whom he or she would like NTCA to deliver the documents in the given case type. The designation is taken into account by NTCA when delivering the documents.

If, on a subsequently submitted form, the client designates another permanent authorised agent to receive documents for a group of cases, this will **overwrite the designation notified on the previous form.**

In the case of communication with permanent authorised agents, if a representative organisation with official electronic address (company gate or official web storage space) is specified on the form, NTCA will send the documents sent to the representative in the represented person's case to this web storage space and will consider the documents received from this web storage space as originating from the person entitled to send them.

On the form, the scope of what the **permanent authorised agent** can act on behalf of the client can be specified by marking the categories of cases.

The **statutory personal representative** may not indicate groups of cases, as statutory personal representatives are authorised to deal with all types of cases.

The **permanent authorised agent** may act in full capacity in the optional categories of cases, normally from the beginning to the conclusion of the procedure. His/her right of representation covers the proceedings at first instance, including the audit and authority proceedings in the case of an audit, the lodging of any possible appeal and the proceedings at second instance based on the appeal. However, he/she may not submit an application for supervisory measures if he/she indicates one or more specific group of cases on the detail sheets of the form (i.e., in the case of supervisory measures, the representative may act on the basis of the UJEGYKE form only if **the overall group of cases on the main sheet is indicated**).

Customs procedures are an exception to the general rule due to specific qualification requirements, therefore appeals are listed as a separate group of cases in the detail sheet for customs cases ("*Customs appeals*"). Therefore, in order for the representative to be able to act in relation to the appeal - and the supervisory measure -, this group of cases must be marked separately, which also means that marking the other cases on the detail sheet does not give the right to lodge an appeal and participate in the procedure in the case in question. The overall group of cases on the main page ("*Customs cases*") also includes appeals.

The classification of the forms that can be submitted to NTCA into groups of cases is set out in the annex to the completion guide (*Annex 1 - Forms by group of cases*). Each form can be submitted by the representative who is eligible to deal with that specific group of cases (or a higher-level group of cases that includes that specific group of cases).

When submitting a power of attorney, careful consideration should be given to the categories of transactions for which the client wishes the NTCA to contact the authorised agent (attorney-in-fact). This should be considered when selecting the cases that can be handled.

If the permanent authorised agent no longer has the right of representation, this must be notified to NTCA as soon as possible. The termination of the right of representation can only be taken into account by NTCA after the notification. If the termination of the right of representation is reported on the form, the representative concerned is still entitled to receive the documents on the very day of the notification.

If the data notified on the form are not registered by NTCA, the representative designated may act on behalf of the taxpayer neither orally nor in writing based on the permanent POA. Such representative may not make any statements on behalf of the client and NTCA will not accept any documents submitted by that representative as originating from the client, nor will it deliver any documents to that representative.

If the data form is processed by NTCA, both the represented person and the representative will be informed (if a representative organisation has been specified, as a rule, the latter will be informed). If the data sheet could not be processed, the notifier will be informed by NTCA.

## **7. Parts of the form/data sheet**

Main page: details of the representative and the person represented and of the notifier, duration and scope of the right of representation (if it covers a broad range of cases), indication of attachments.

UJEGYKE-1: notification of the right of representation in tax matters.

UJEGYKE-2: notification of the right of representation in excise tax matters.

UJEGYKE-3: notification of the right of representation in customs matters.

UJEGYKE-4: notification of the right of representation in relation to payment facilitation and enforcement matters.

UJEGYKE-5: notification of the right of representation in mixed matters.

UJEGYKE-6: in case of joint representation, the details of the additional representative(s).

Supplemental sheets: power of attorney that may be submitted as an annex to the form.

## 8. Additional information, assistance

Should you have further questions related to the form or certain taxation rules please do not hesitate to contact us at our following availabilities!

### On the Internet:

- On the website of NTCA at [www.nav.gov.hu](http://www.nav.gov.hu)

### Via E-mail:

- On the form that can be found on the following link:  
[https://nav.gov.hu/ugyfeliranytu/keressen\\_minket/levelkuldes/e-ugyfsz](https://nav.gov.hu/ugyfeliranytu/keressen_minket/levelkuldes/e-ugyfsz).

### On the Phone:

- On the info line of NTCA
  - from in-country on the phone number 1819,
  - from abroad on the phone number +36 (1) 461-1819.

General information: menu item (1), information on client specific case(s) and managing individual issues you need to dial 1819 (menu item 2).

The info line of NTCA can be reached between 08:30 and 16:00 from Monday till Thursday and between 08:30 and 13:30 on Fridays.

To use the system, you must have a customer identification number or a Partial Code for Telephone Identification (RKTA). If you do not have a customer identification number, you can request one using the so called TEL form, the easiest way to do this is to use the Online Form Completion Application (ONYA).

### In person:

- Countrywide at the customer services of NTCA. Search engine for customer services:  
<https://nav.gov.hu/nav/ugyfelszolg>



Only the statutory personal representative may act on behalf of another person in connection with notifications of representation, and NTCA shall provide information to the client, his/her statutory personal representative and the authorised agent (in the case of an organisation, the statutory representative of the organisation) concerned by the given representation relationship.

## **9. What legal provisions should be considered?**

- Act CL of 2017 on the Rules of Taxation (Taxation Act)
- Act CLI of 2017 on Tax Administration and the Regulation of Tax Administration (Tax Administration Act)
- Sections 2 – 16 of Government Decree 465/2017 (28 December) on the Detailed Rules of the Tax Administration Procedure (Government Decree)
- Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (Union Customs Code)
- Act CLII of 2017 on the Implementation of the EU Customs Code (Customs Act),
- Section 13 of Act CL of 2016 on the General Administrative Procedure (Administration Act)
- Act CCXXII of 2015 on the General Rules for Trust Services and Electronic Transactions (Electronic and Trust Services Act)
- Act CXXX of 2016 on the Code of Civil Procedure (Civil Procedure)
- Act LXVIII of 2016 on Excise Tax (Excise Tax Act)

## II. Detailed information

### 1. Main page

#### **a. A/1. 2. Details of the private person representative**

A private person may be declared as a representative for all titles of representation, and for some titles it is mandatory to do so.

In the case of authorised agents where it is not mandatory to provide an individual as a representative, but only an organisation, it should be noted that the organisation can only communicate with NTCA via its electronic storage space (exceptionally on paper if it is not obliged to communicate electronically). Only a private individual who has been identified on the form can act on behalf of the represented person in individual cases via the online platforms offering personalised administration (ONYA, eSZJA (i.e. ePIT), NTCA Taxpayer Portal) or by telephone via the NTCA Info Line.

The name and tax identification code of the individual shall be provided as details of the private individual. The tax identification number (TIN) of the individual does not need to be entered on the form.

Only a person of legal age can be registered as a representative. In tax and excise tax matters, enforcement and payment facilitation matters, a representative who has been prohibited by the court of registration or a court from holding an executive position may not act during the period of the prohibition.

If a private individual who does not have a tax identification code is registered as a representative, he or she must request a tax identification code from NTCA by filling in form 'T34' available on the website of NTCA. Without a tax identification code of the representative, the NTCA will not accept the form!

#### **b. A/3. First field: Primary legal title of representation**

The requirements for representation vary depending on whether the representative wishes to be involved in a tax, customs, or other administrative authority procedure. In some cases, the persons entitled to act as representatives also vary according to the client (individual or organisation) on whose behalf they wish to act.

The different representation titles can be chosen accordingly. The rules for each of these titles differ, as to

- who can designate a representative (an individual or an organisation, and there are also some titles where an organisation must be added to the individual),
- how the qualification can be certified, and,
- what categories of cases can be dealt with under the title.

Summary tables are available as an annex to this guide to help you understand the types of cases that can be handled under each legal title (*Annex 2 - Eligibility matrix*) and whether you need to enter details of an individual or an organisation, or both, for each title code (*Annex 3 - Nature of legal titles*).

The form completion programs (ÁNYK, ONYA) check that all the rules are applied.

The **primary legal title** of the representation must be provided. If the representative is only acting as a customs representative, the customs legal title must be given as the primary title. A secondary title must be entered if the representative wishes to act in both tax and customs matters, in which case the title certifying the customs qualification must be entered as a secondary title.

Two legal titles can only be provided if the representative deals with both tax and customs matters. If the representative may act under more than one legal title entitling him/her to be represented in tax proceedings, only one of these titles may be entered.

### Statutory representatives

- 1 *executive officer (e.g., executive director, president of other type of organisation, etc.)*
- 25 *the executive officer with legal personality*
- 24 *the common representative of a condominium*
- 45 *the liquidator (winding-up)*
- 46 *the liquidator (final clearance)*
- 26 *special statutory representation (wage guarantor, collective investment scheme administrator, domestic branch)*
- 50 *assigned or designated statutory representative*

In the case of organisations that are registered by a court or the Hungarian State Treasury (abbreviated MÁK in Hungarian), the statutory representative (including liquidators) is known by NTCA based on the data of the court or authority.

If the client applies directly to the NTCA for a tax identification number (e.g., condominiums, law firms), the NTCA also knows the data ex officio. For organisations, a statutory representative should therefore only be registered in exceptional cases (e.g., incomplete data supply).

The eligibility for statutory representation is always verified by the NTCA. No form containing data contrary to public records may be processed.

Only private individuals may be registered as executive officers (1) and assigned or designated statutory representatives (50).

The legal title of executive officer with legal personality (25) can be chosen if the executive officer is a legal - and not a natural - person. An individual must also be nominated for this item.

For the special statutory representative (26) and the assigned or designated statutory representative (50), the right of representation must be justified according to the form of representation (e.g. by court decision). For the special statutory representative (26), both an individual and an organisation shall be provided. A wage guarantor can be registered for representation in compulsory winding-up proceedings.

For legal titles of common representative of a condominium (24), the liquidator (winding-up) (45) and liquidator (final clearance) (46), the details of both the individual representative and the representative organisation may be filled in.

47 *statutory personal representative of a minor (parent, guardian)*

48 *guardian of a natural person*

For natural persons, the NTCA does not know the details of the statutory personal representative ex officio. If the represented party has a matter to be settled with the NTCA, his/her representative shall register using the form and provide proof of his/her right of representation (by birth certificate or decision of an authority or court). Only private individuals may be entered as representatives.

Statutory personal representatives are entitled to deal with all types of cases, and therefore cannot select groups of cases. These legal titles may not be accompanied by a secondary legal title.

#### Representatives associated with the organization of the represented party

29 *an employee of legal age, including, in the case of a branch, the employee of the parent company*

28 *company director*

34 *member of legal age*

The member (owner) and employee of the organisation can prove their right of representation by means of a power of attorney.

A person generally authorised to manage the business affairs of an organisation in the statutes of the company may be registered as a company director. A company director who does not have general right of representation shall select the legal title of employee of legal age (29) and may prove his/her right of representation by means of a power of attorney.

The legal relationship between the organisation and the representative is verified by NTCA based on the data available to it or the documents submitted by the client.

If the representative is an employee of the parent company of a branch in Hungary, again, the title "employee of legal age (29)" must be indicated.

Only private individuals as representatives may be registered under these legal titles, not representative organisations. All types of cases (except those related to wage garnishment) can be selected with these legal titles. No secondary legal titles may be entered in addition to these legal titles.

### Financial representative

#### 16 *Financial representative*

A foreign undertaking that is not required to have a permanent establishment for economic purposes in Hungary in connection with its domestic economic activity may have a financial representative.

The **financial representative organisation** can be registered on form T201 when applying for a tax identification number or when registering a change. It is only a financial representative organisation already registered with the client in the taxpayer register of NTCA that can register, on the UJEGYKE form, an individual who factually handles the client's affairs.

The financial representative organisation shall be registered as the representative organisation, and the private individual who factually handles the affairs (employee, member, statutory representative of the financial representative organisation) shall be registered as the representative individual.

If the client has a financial representative, tax matters can only be handled by the financial representative, so the form completion programs will automatically select the "*Tax matters (except certain excise matters)*" case group when you select this legal title.

The financial representative may select excise cases, payment facilitation and enforcement cases, as well as mixed cases (except for wage garnishment).

Customs matters may be selected if he/she also provides a secondary legal title and proves that he/she is qualified as a customs representative.

### Legal representatives

5 *solicitor, attorney*

6 *law firm*

13 *European Community lawyer*

8 *bar association legal adviser*

The legal representative may prove his/her eligibility to act by means of a power of attorney, and his/her qualification by providing his/her bar association registration number. In the case of a law firm, the NTCA verifies the scope of activity registered by the law firm. A bar association legal adviser may represent his or her employer and an organisation affiliated with his or her employer in an entrepreneurial, management or maintenance relationship.

Only an individual solicitor/attorney can apply for the legal title solicitor/attorney (5), and a private individual representative can also be registered for the legal title law firm (6), but this is not compulsory.

For the legal title of European Community lawyer (13), provision of a private individual representative is compulsory, but an organisation may also be provided.

In the case of the legal title of a bar association legal adviser (8), if the legal adviser represents his/her own employer, the employer's details must be entered in the field 'represented'. If he/she represents an organisation related to his/her employer, the employer should be indicated in the field 'representing organisation' and the organisation related to the employer should be provided in the field 'represented organisation'.

The legal representative may select a legal representative for tax matters, payment facilitation and enforcement matters, as well as mixed matters (except for wage garnishment) and appeals in customs matters. Other customs matters may be selected if he/she also provides a secondary legal title and proves that he/she is qualified to act as a customs representative.

#### Financial experts

- 7 *registered tax adviser, registered tax expert, registered chartered tax expert*
- 9 *accountant (if he/she does not represent the taxpayer as an employee or member of a business company or organisation)*
- 23 *auditor*
- 15 *a statutory or organisational representative, employee or member of a business company or other organisation entitled to provide accounting and bookkeeping services*
- 18 *a statutory or organisational representative, employee or member of a business company or other organisation entitled to provide tax advice*
- 17 *employee of the Hungarian State Treasury, Government Office, Mayor's Office*

Only private individual representatives can be registered as tax advisers and tax experts under legal title 7, accountants under legal title 9 and auditors under legal title 23. To register as a representative, the representative does not need to have a tax identification number. But if the representation is for a consideration (fee), compliance with the tax rules may be audited by the NTCA in another procedure.

For the legal title of the organisation entitled to provide accounting and bookkeeping services (15) and the organisation entitled to provide tax advice (18), it is compulsory to specify not only the private individual representative, but also the representative organisation which is entitled to carry out the activity in question. For foreign accounting organisations, if the organisation has neither a Hungarian tax number nor an EORI number, it is sufficient to enter the name of the organisation.

In this case, the registration number issued by the Ministry of Finance (MoF) for the member or employee entrusted with the management of the task must be entered in the registration number field for the primary legal title of representation.

Legal title 17 can be selected for employees of the organisations listed there. One of the listed types of organisations can be specified as a representative organisation, and their employees can be specified as private individuals.

The qualifications of the persons recorded in the registers of MoF are verified by NTCA based on this register.

If the representative has a tax identification number, NTCA will examine the declaration on representation upon its assessment to see whether the activities listed in the register include the designated activity.

The qualification of the accountant may be certified by an annex if he/she is not registered in the register of MOF and his/her activity is carried out for no consideration in the possession of a tax identification number.

If the accountant is an employee or member of legal age of the authorising entity (principal), please do not indicate the legal title of accountant but that of employee of legal age (29) or member of legal age (34).

If the accountant is an employee (member, statutory or organisational representative) of an organisation entitled to provide accounting and bookkeeping services or of an organisation entitled to provide tax advice, yet again, please do not indicate the legal title of accountant, but that of employee (15 or 18) of an organisation entitled to provide accounting and bookkeeping services or tax advice.

Financial experts may act in every kind of tax, excise, payment facilitation, enforcement and mixed cases. In cases of wage garnishment, its only employees of MÁK who can act.

If the representative also wishes to handle customs matters, he/she shall also mark the legal title of customs representation and can then select customs related matters on the form. To be registered, the representative must meet the qualification requirements for customs.

#### Excise and product charge administrators

*19 product charge administrator*

*30 excise administrator*

*36 excise and product charge administrator*

If the representative has a tax identification number, NTCA will examine the declaration on representation upon its assessment to see whether the activities listed in the register include the designated activity. Otherwise, the qualification must be documented.

The excise administrator may select the excise audit cases within the excise cases and tax cases category, and the product charge administrator may select the environmental product charge cases as well as the environmental product charge audit case group within the tax cases category.

Both legal titles may be used for tax account cases, payment facilitation cases and pecuniary enforcement cases, as well as for mixed cases (except for wage garnishment). The excise and product charge administrator may use both titles for all the cases listed above.

If the representative also wishes to handle customs matters, he/she shall also mark the legal title of customs representation and can then select customs related matters on the form. To be registered, the representative must meet the qualification requirements for customs.

### Customs representatives

- 38 *customs adviser, consultant*
- 39 *customs agent*
- 40 *AEO licensee*
- 41 *an organisation with a customs consultant employee*
- 42 *an organisation with a customs agent employee*

Only private individual representatives can be registered under the legal title 'customs adviser', 'customs agent' (38, 39), if he/she is qualified as a customs adviser or customs agent. The existence of the qualification is verified by NTCA on the basis of the data published by MoF in the register of customs advisers and customs agents.

Legal titles for organisations employing a customs adviser or a customs agent (41, 42) may be indicated by organisations which employ a customs adviser or a customs agent and are therefore entitled to handle such matters. They can also specify their employee, member or statutory representative as a representative private individual, even if they do not personally hold the qualification. It is not mandatory to specify a private individual representative.

The AEO licensee (40) must be an authorised economic operator.

Customs advisers and AEO licensees may handle all customs matters, while customs agents may only act in relation to basic customs procedures (lodging of declarations of goods, customs declarations or notifications and related procedures) and related post-clearance actions. The customs adviser and the AEO licensee may also handle tax account and payment facilitation cases, pecuniary enforcement cases, registration tax cases and mixed cases (except for wage garnishment). These qualification requirements also apply to customs representatives not established in the customs territory of the European Union.



A customs representative may handle tax matters if he/she is also qualified to handle tax matters. In this case, the qualification to act in tax matters shall be given as the primary legal title and the qualification to act in customs matters as the secondary legal title.

Those entitled to act without qualifications

44 *authorised agent of a non-natural person who is entitled to act without qualifications*

60 *permanent authorised agent of a natural person*

For these two legal titles, either a private individual representative only, an organisation representative only, or both can be specified. If both are specified, the representative private individual may be an employee, member or statutory representative of the representative organisation.

In the case of a non-natural person, matters for which no qualification is required by law can be handled without a qualification (by selecting legal title 44). These cases can be found under mixed cases, typically falling within the scope of the *Administration Act*. This legal title can be used neither for tax, excise and customs matters, payment facilitation and enforcement matters, nor for matters relating to the garnishment of income, so the representative cannot even mark these types of cases. Only non-natural persons may be entered as representatives. This legal title cannot be accompanied by a secondary legal title. If the representative also wishes to act in customs matters, the legal title corresponding to his/her customs qualification must be given as the primary legal title and he/she may use it to indicate all the matters which he/she could indicate under legal title 44.

Legal title 60 can be selected if the represented person is a natural person (including individuals with a tax number and sole proprietors). In this case, every kind of tax, excise, payment reduction, enforcement, and mixed cases (except for garnishment of income) can be handled with this legal title, as no qualification requirements are necessary for represented individuals. If only such cases are handled, it is advisable to specify this legal title for qualified representatives as well, since the qualification requirements are not verified, and the processing of the form is simpler.

If the representative also wishes to act in tax and customs matters in relation to the individual, the legal title entitling him/her to customs representation must be provided as a secondary legal title.

**c. A/3. Second field: Registration number for the primary legal title of representation**

Tax advisers and tax experts certify their qualifications by providing their registration number in the register of MoF, which is verified ex officio by NTCA. If they have a final decision on their MoF registration, but are not yet on the published list, it is advisable to attach the decision of MoF.

Registered accountants can also record the registration number. For legal representatives and auditors, the registration number of the bar association and of the chamber respectively must be recorded.

For the legal title of customs agent and customs adviser, the MoF registration number is also required. For the legal title of an organisation employing a customs agent or customs adviser, the registration number of the person in respect of whom the organisation is authorised to carry out such activities must be provided, even if another employee is provided as a representative private individual.

The authorised economic operator does not need to provide his AEO licence number, the existence of the licence is verified by NTCA on the basis of its own records.

The format of each of the registration numbers (these are validated by the form completion software programs):

Individual legal representatives (legal titles 5, 8, 13): 8-digit number starting with 360 (360NNNNNNN)

Individual tax adviser, tax expert (legal title 7): 7-digit number starting with 211, 311 or 410 (211NNNN, 311NNNN, 410NNNN).

Individual accountant (legal title 9): 6-digit number.

Auditor (legal title 23): 6-digit number starting with 00 (00NNNN).

Customs advisers (legal title 38, 41): 6-digit number starting with 711: 711NNN.

Customs agents (legal title 39, 42): 6-digit number starting with 611: 611NNN.

#### **d. A/4. First field: Secondary legal title of representation**

If the representative wishes to act in both tax and customs matters, he or she must indicate two legal titles on the form. Only the legal title of customs representation may be specified as a secondary legal title. Only those legal titles may be combined where the persons who may be designated as representatives are the same (for example, the legal title of accountant, where only an individual representative may be designated, cannot be combined with the legal title of organisation with a customs agent employee, only with the customs agent).

As the legal titles of customs representation can also be provided as primary legal titles, the additional rules are described under the primary legal titles of representation.

#### **e. A/4. Second field: Registration number for the secondary legal title of representation**

The rules for entering the registration numbers for the secondary legal title of representation are the same as those applicable to the primary legal title of representation.

**f. A/5-8. Details of the representing organisation**

The details of the representative organisation may or must be provided depending on the legal title selected. The name and tax identification number of the organisation must be filled in. If the tax number of the organisation established in Hungary is not known (for example, in the case of a technical tax number established in connection with an EORI number), this must be indicated in point 8. In such cases, instead of the tax number, the representative's EORI number issued in Hungary, or the EU level customs identification number issued in his/her member state may be entered in field 7.

An organisation whose tax number has been cancelled or which is under compulsory winding-up proceedings cannot be registered as a representative organisation.

**g. B/1-4. Details of the client represented**

If the represented party is an individual, his/her tax identification code must be provided. No special, separate power of attorney may be presented for matters relating to the tax number, tax account or business activities of an individual. If the represented person wishes to designate different authorised agents for different tax matters, this can be done by selecting the groups of cases (by appropriately allocating the cases on the forms submitted for the respective authorised agents).

If the represented party is a private individual and does not yet have a tax identification code, it is necessary to request a tax identification code from NTCA by filling in form T34 available on the website of NTCA. Without the tax identification code of the represented person, the form cannot be processed and accepted!

If the represented party is an organisation, its name and tax identification number must be filled in. If the tax number of the organisation established in Hungary is not known (for example, in the case of a technical tax number established in connection with an EORI number), the EORI number issued in Hungary, or the EU level customs identification number issued in his/her member state may be entered in field 4 instead of the tax number.

In the case of a group taxpayer, for handling the affairs of the group, a separate form shall be submitted, and a separate power of attorney shall be attached. The form must include the group identification number of the group represented.

**h. C/1. Reporting the termination of the right of representation**

Termination of the right of representation may be notified by either party without the need to provide proof of termination. If termination is notified, no information other than the identity of the representative and the represented person need to be provided. However, the identity of the parties must be specified exactly as in the original notification (if a representative organisation was included, this must also be indicated).

Termination cannot be notified retroactively, only for the future. The termination, if notified in an accurate and processable manner, is effective against the NTCA from the date of notification. On the very date of the notification, the representative is still considered to be the person entitled to receive the documents.

**i. C/2-3. Start and end of the representation**

The start date of the right of representation only needs to be registered if it is later than the filing date. No earlier date than the filing date may be provided.

The end date of the right of representation shall be provided if the right of representation is for a limited period.

If the notification is accurate or duly corrected and the data can be registered, the representation relationship is effective from the date of submission of the notification to the NTCA.

**j. D. Scope of representation - main groups of cases, "Entitled to deal with group of cases" fields**

If the representative is generally entitled to handle cases, overall groups of cases may be selected. If a narrower eligibility than the overall groups of cases is to be registered, this may be specified on the detail pages.

The selection of the detail lines is reasonable if the represented person really wishes to give the representative a more limited right of representation in matters which practically concern him/her. If the represented person is concerned in practice by only some of the matters out of the main type of cases (which is typical for most represented persons), but he/she still marks the main type of cases, this does not prevent registration. Just because the represented person may not be involved in certain matters (e.g., has no tax number and, as such, no VAT issues arise, or has no motor vehicle), it is not necessary to specify the cases that can be dealt with on the detail sheet.

When marking a higher-level summary group of cases, the representative will be entitled to deal with all the cases listed on the detail sheet belonging to the summary group of cases.

The permanent authorised agent may also file an application for supervisory measures when marking the overall group of cases on the main sheet but cannot do so if he/she marks a group of cases on the detail sheets of the form. However, the customs procedures which may be marked on the detail sheet are an exception to this main rule, as, by marking them, not even an appeal may be lodged. In fact, an appeal and a supervisory measure in customs matters can only be lodged if the case group "Appeal in customs matters " is marked.

TAX MATTERS (except certain excise matters)

Tax matters include those procedures that are administered according to the rules of tax administration procedure, except for excise tax matters (although excise tax audits are included in tax matters). You can also find out more about the scope of tax matters at the

bottom of the detail sheet, but at the same time cases not highlighted on the detail sheet can also be dealt with by marking the field "Tax matters (except certain excise matters)", as well as all tax matters that will fall within the scope of activity of NTCA in the future.

Likewise, this overall group of cases shall be marked if the taxpayer wishes to authorise the tax authority by a power of attorney for representation in the sanction procedure - as per Section 227 of the *Taxation Act* - in connection with the publication of the electronic financial report prepared pursuant to the Accounting Act.

This group of cases needs to be selected if the representative intends to act on behalf of the taxpayer obliged to register with eKÁER in cases concerning procedures related to eKÁER risk guarantees and road section exemptions. The registration of those obliged to register under eKÁER can also be carried out under this authorisation.

It is also necessary to mark this overall group of cases if the representative wishes to file a NY form on behalf of the taxpayer (*NY form may be filed if the taxpayer has no tax liability in respect of a certain tax return*).

If a new significant tax matter shall be added to the competence of NTCA (its scope of activities shall be extended) and is highlighted by NTCA as a new type of case on the detail sheet, the represented person **can limit the right of his/her authorised agent** by a new notification, if he/she wishes that the right of representation does not cover the new type of case.

## EXCISE TAX MATTERS

Excise cases include both cases relating to excise taxation and cases relating to activities related to excisable goods and commodities. It is important to note, however, that excise tax audit is included in the details of tax matters, which can be marked as a separate subgroup within tax matters (and within this as audit matters), so that a full permanent power of attorney for all types of excise tax matters can be given by marking both groups of cases together.

## CUSTOMS MATTERS

To handle all customs matters, only an employee of the represented party as well as an authorised agent qualified as a customs adviser, or an authorised economic operator is entitled. The authorisations of qualified customs agents may be marked on the detail sheet for customs matters.

Legal representatives can also mark the field "Appeal in customs matters" on the detail sheet.

For customs, the appeals section can be selected as a separate subcategory on the form due to specific qualification requirements. Highlighting the appeal cases implies that the selection of other customs cases on the detail sheet does not give the right to lodge an appeal and participate in the procedure (the overall case group on the main sheet includes appeal cases). An appeal also includes a request for supervisory measures.

## PAYMENT FACILITATION AND ENFORCEMENT CASES

If the representative is eligible to handle this group of cases, he or she may file a request for payment facilitation (remission, reduction, deferral, and instalment) on behalf of the represented person. He or she may also represent the represented party, as the debtor (obligor), in enforcement proceedings, whether the enforcement is for pecuniary enforcement or for the enforcement of a specific act (e.g., demolition of a building).

"Mixed cases", which can be handled beyond the overall categories, are of a different nature and cannot be grouped into an overall case group, therefore they can be marked individually on form UJEGYKE-5.

### **k. D. Scope of representation - main groups of cases, " Among several right holders, the one primarily designated to receive documents " fields**

If the authorising party (principal) has several permanent authorised agents registered with NTCA who may be entitled to receive a particular document, NTCA will select the addressee from among the several permanent authorised agents.

If the principal indicates in this field of the form which of his/her several permanent authorised agents should be the primary designated recipient of NTCA documents in each group of cases, NTCA will send the document to this authorised agent. The designation must clearly come from the principal, so if the form is not submitted by the principal, this type of designation must also clearly appear on the power of attorney itself.

The designation does not deprive the other authorised agents of their right to receive the documents. If the document cannot be lawfully served to the designated representative, NTCA will select the addressee from among the taxpayer's other authorised agents.

If the client has a permanent authorised agent primarily designated to receive documents but provides a limited power of attorney for a specific matter, including the receipt of documents, NTCA will send the document in this case to the authorised agent with limited power.

### **l. Attachments, notifier details, contact details**

The form must be accompanied by an attachment proving eligibility to act or the required qualification. A power of attorney need not be attached for notifications of representation completed in ONYA.

When using ÁNYK, the permanent authorised agent must attach his/her power of attorney. If the organisation's own employee acts solely in customs matters, the power of attorney need not be attached. A power of attorney need not be attached even if the notification is not in respect of a permanent authorised agent of a legal representative and is made electronically by the principal, i.e., if the form is submitted directly by the authorising party from his or her own storage space.

The power of attorney must be contained in a private document representing conclusive evidence or a notarial document. The power of attorney must by all means be signed by the principal, and by the agent only if he is a legal representative. The power of attorney may be attached to the form on a supplemental sheet or in loose form as well.

If the form is submitted on paper, the power of attorney must also be submitted on paper and must be signed.

If the full power of attorney is handwritten by the private individual principal, he/she only needs to sign it, no witnesses' signatures are required. For a power of attorney not in his/her own handwriting to be authentic, it must be signed by two witnesses. The same rules apply to a power of attorney issued in relation to cases involving an unincorporated organisation.

In the case of a legal person, the power of attorney must be signed by the person authorised to represent the legal person, and no witnesses are required.

A power of attorney given to a legal representative (e.g., a solicitor/attorney) must be signed by both the principal and the representative, no witnesses are required.

If the form is submitted electronically, the **power of attorney** must be signed electronically or authenticated by AVDH by the person whose signature is required. The form itself does not need to be authenticated. If the power of attorney needs to be signed by more than one person, the AVDH multi-signature function can be used (in such a case, the first signed pdf-file can be authenticated in asice format by the other signatories). If more than one person cannot sign the document electronically, it can be attached in multiple copies, each signed separately.

The principal must always be authenticated also in the case of an electronically submitted power of attorney, even if the form is submitted by the principal himself/herself.

If the power of attorney given on paper has been converted into an electronic document by the solicitor/attorney-at-law or the bar association legal adviser, the document must contain only his or her electronic signature.

The field "*Attaching a supplemental sheet*" or "*Attaching other annexes*" should be marked according to the type and number of attachments. In an ÁNYK form, if the field "*Attaching a supplemental sheet*" is marked, the supplemental sheets corresponding to the completed form will be generated by the form completion software.

Supplemental sheets may only be attached when marking the legal title of permanent authorised agent.

If joint representative(s) are declared, the number of the attached form no. 6 must also be provided. When this is completed electronically, the field will be filled in automatically.

For how to prove the different qualifications, please consult the description provided for each legal title. If the representative's qualifications can be verified from a public register or from the own records of NTCA, no evidence of qualification is required.

The notifier (applicant) is the person who requests the registration of the right of representation. The notifier's name and tax identification number must be completed, and the form must be signed by the notifier when a paper filing is made.

It is optional to provide the contact details of the notifier. A telephone number or e-mail address can be entered here. The contact details will only be used by NTCA for technical consultation necessary for processing the form. No legally binding declarations can be made using the contact details provided.

## **2. UJEGYKE-1 sheet: Details of tax matters (except certain excise tax matters)**

This sheet indicates the **groups of tax-related cases** for the handling of which the right of representation may be registered if the authorised agent (attorney-in-fact) cannot act in all tax matters (excluding excise tax matters, which are indicated on a separate sheet). A group of cases may be indicated on the detail sheet if the group of cases "Tax matters (except certain excise tax matters)" is not indicated on the main page and the representative is qualified to act in the specific case in question.

By selecting a group of cases, the representative will be eligible for full administration of the tax obligations related to the tax types included in that group of cases, i.e.:

- fulfilling the obligation to file returns and supply data,
- to submit applications and appeal, and
- receiving documents from NTCA.

If a group of cases is marked on this sheet, the representative will not be entitled to submit an application for supervisory measures, but will only be entitled to do so by marking the overall group of cases on the main page.

For a full list of the tax types in each of the groups of cases, please consult *Annex 1* of the completion guide, which contains the forms that can be submitted for the different rights.

If a group of cases has detail lines labelled a), b), c), etc., and the group of cases is not marked, the detail lines can be used to specify certain eligibilities. The detail lines also provide the representative with the right to proceed in full for the subject specified.

### **1) VAT and other indirect tax matters**

The types of taxes included in this group are for example: VAT, public health product tax, tax on utility lines, gambling tax on remote gambling and gambling machines.

Matters relating to the taxpayer's tax identification number, the taxpayer's data, and the notification of changes thereto in the taxpayer register, as set out in Annex 1 to the *Taxation Act*, do not fall into this case group, but are included in the case group "*Matters relating to the notification of taxpayer data and changes thereto, and to tax identification numbers*".



*a) VAT and other indirect tax related matters (except for a foreign taxpayer's right to VAT refund and OSS, IOSS, SA cases)*

This group of cases may be used for cases relating to the tax types listed under "VAT and other indirect tax matters", if they do not fall under one of the four following detail lines (b) to (e).

This includes all matters relating to domestic tax liability, filing tax returns and supplying data.

If the representative has this level of authorization (or a higher level of authorization), he or she can log in to the Online Invoice system as a primary user.

If the representative wishes to file a NY form instead of a '65 form on behalf of the taxpayer, the overall group of cases "*TAX MATTERS (except certain excise tax matters)*" shall be marked.

*b) Matters relating to a foreign taxable person's right to VAT refund*

This group of cases is used to file applications for VAT refunds for taxable persons not established in the territory of the country, non-taxable legal persons registered in another Member State of the Community and taxable persons registered in the one-stop shop scheme (IAFAK form). Under Section 18 of the *Tax Administration Act*, a foreign natural person, legal entity or other organisation may act as a representative in these matters, in addition to the group of representatives defined in Section 17 of the *Tax Administration Act*.

*c) VAT matters relating to transactions under Chapter XIX/A of the VAT Act (OSS)*

By selecting this case group, the entry to and exit from the OSS system, the modification of the registration and the submission of tax returns can be handled.

*d) VAT matters relating to transactions under Chapter XIX/B of the VAT Act (IOSS)*

By selecting this case group, the entry to and exit from the IOSS system, the modification of the registration and the submission of tax returns can be handled.

*e) VAT matters relating to transactions under Chapter XIX/C of the VAT Act (SA)*

By selecting this group of cases, the application as well as the termination of the application of the Special Arrangement (SA) under Chapter XIX/C of the VAT Act can be notified and the tax returns can be filed.

*f) Matters relating to the right to a foreign VAT refund for taxable persons established in Hungary*

This group of cases may be used for applications under Section 185 (1) of the *Taxation Act* for the exercise of the right of refund of value added tax in another Member State of the Community for taxable persons established in the territory of the country, i.e.,

Hungary (form ELEKÁFA), in accordance with Chapter XXII of the *Taxation Act*. The rules on representation in these matters are those laid down in Section 17 of the *Tax Administration Act*.

## **2) Matters relating to income and other direct taxes**

Taxes in this category include, for example: personal income tax, corporate income tax, social contribution tax, innovation contribution.

This also includes matters relating to corporate tax offers, while employment-related contribution returns ('08, '58, '08INT, etc.) are excluded.

Matters relating to the taxpayer's tax identification number, the taxpayer's data and the notification of changes thereto in the taxpayer register, as set out in Annex 1 to the Act, do not fall into this case group, but are included in the case group "*Matters relating to the notification of taxpayer data and changes thereto, and to tax identification numbers*".

If the representative wishes to file a NY form instead of a '01 form on behalf of the taxpayer, the overall group of cases "*TAX MATTERS (except certain excise tax matters)*" shall be marked.

## **3) Employment-related matters (notifications, contribution returns)**

This group of cases includes all cases related to the reporting and return filing of all forms of employment and atypical work. A permanent authorised agent with this right of representation can access the services "Declaration of insured person(s)", "Declaration of simplified employment" and "Declaration of domestic/household work" on behalf of the taxpayer in the ONYA interface.

### *a) Matters relating to contribution returns*

By selecting this group of cases, the representative will be authorised to deal with all matters relating to contribution returns ('08, '58, '08INT, etc.).

If the representative wishes to file a NY form instead of a '08 form on behalf of the taxpayer, the overall group of cases "*TAX MATTERS (except certain excise tax matters)*" shall be marked.

### *b) Matters relating to employment notifications*

This group of cases covers all cases related to the notification, registration of changes, cancellation, and corrections of all forms of employment and atypical work. A permanent authorised agent with this right can access the services "Declaration of insured person(s)", "Declaration of simplified employment" and "Declaration of domestic/household work" on behalf of the taxpayer in the ONYA interface.

#### **4) Matters relating to the notification of taxpayer data and changes thereto, and to tax identification numbers**

This group of cases includes all matters that are related with taxpayer's tax identification numbers, the taxpayer's data, and the notification of changes thereto in the taxpayer register, as set out in Annex 1 to the *Taxation Act*.

#### **5) Matters related to the risk rating status of taxpayers (risk rating, tax capacity, exemption from public debt)**

By selecting this group of cases, the representative will be entitled to act in full capacity in relation to the taxpayer risk rating (including the right to lodge an objection as a special type of appeal).

By selecting this category, the representative will be entitled to query information on the tax capacity of the taxpayer on the NTCA Taxpayer Portal.

He/she will also be entitled to handle the database of taxpayers with no public debt (abbreviated KOMA in Hungarian).

#### **6) Matters related to tax audit**

By selecting this group of cases, the representative will be entitled to fully participate in the entire audit procedure for all tax types, including the presentation of the necessary statements and carrying out procedural acts as well as fulfilling other obligations.

By selecting this group of cases, the representative's procedural rights extend to the final completion of the tax administration procedure, i.e., the lodging of the ordinary appeal and the tax administration procedure at second instance based on it. This means that his/her procedural rights do not extend to any appeal against final (definitive) decisions, i.e., the application for a supervisory measure and the lodging of an action.

*a) Audit cases related to the fulfilment of tax obligations (except excise taxes and products charge audits)*

*b) Excise tax audits*

*c) Environmental product charge audits*

#### **7) Tax account cases**

By selecting this group of cases, the representative will have the right to handle matters related to the tax account of the represented person:

- to fully query the tax account,
- to request information and extracts related to the tax account,
- to initiate the settlement of the tax account.

Within this, also to

- make comments on the tax account,
- request a cheque,
- make an allocation order on the Electronic Payment and Settlement System (abbreviated EFER in Hungarian) interface, or
- initiate account allocations and transfers.

*a) Matters related to the settlement of tax accounts*

By selecting this category, the representative will be entitled to initiate the settlement of the tax account of the taxpayer represented, he/she may

- make comments on the tax account records,
- initiate the disbursement of overpayments on the tax account or its transfer to another tax type (allocation),
- apply for a payment cheque.

By selecting this group of cases, the representative will be entitled to draw up an order package (payment order) on behalf of the represented person for the payment of the liability (arrears) recorded on the tax account in the case of house bank transfers via the Electronic Payment and Settlement System (EFER) or bank card payments via Internet (VPOS).

*b) Querying a tax account*

By selecting this category, the representative will be entitled to query the tax account of the represented taxpayer, including the calculation of the late payment penalty charged and, in the case of taxable persons subject to a tax guarantee, the query.

The representative may request information on and extracts from the account. He/she may not initiate to settle a tax account and may not comment on it.

**8) Tax authority certificates**

By selecting this category, the representative will have the right to complete all the administrative formalities for tax, income and residence certificates, as well as for the requests for certificates for registration as agricultural cooperatives, including to resolve discrepancies and to receive certificates.

**9) Local taxes (Special Economic Zone)**

By selecting this category, the representative will have the right to fully administer the local taxes (local business tax, building tax, land tax) established in the special economic zone, including the reporting of data and changes thereto.

## **10) Dues**

By selecting this category of cases, the representative will be entitled to fulfil all administrative tasks related to dues on the transfer of property (quid pro quo, gifts, inheritance) and procedural dues, including the making of declarations and applications for reliefs and exemptions (e.g., refund of dues).

By selecting this group of cases, the representative can request data from the national register of comparative property values when imposing the property transfer duty.

## **11) Matters related to domestic vehicle tax (excluding company car tax and foreign vehicle tax)**

By selecting this group of cases, the representative will be entitled to deal with all matters relating to the tax on domestic motor vehicles, including the submission of declarations concerning reliefs and exemptions.

## **12) Product charges**

This group of cases includes all cases related to the notification of the environmental product charge liability, the licensing and declaration of the operation of a product charge warehouse.

## **13) Matters related to registration tax**

By selecting this group of cases, the representative will be entitled to fully manage all registration tax matters, including the obligation to register.

## **14) Matters relating to tax warehousing arrangements (Annex 4 to the VAT Act)**

By selecting this group of cases, the representative will be entitled to deal with all matters relating to the tax warehousing procedure, including the obligation to register.

## **15) Cases of 1%**

By selecting this group of cases, the representative acting on behalf of the individual may

- file the statement on the allocation of 1% of the tax,
- carry out any further actions related to this.

The beneficiary may file his/her application for registration, request statistical data and submit his/her settlement.

## **16) Tax assessment of deceased persons and other tax assessment matters**

This category includes the following cases: tax assessment on deceased persons, tax assessment on expatriation, tax disputes between the payer and the individual.

### 3. UJEGYKE-2 sheet: Details of excise tax matters

This sheet indicates the groups of excise tax matters for which the right of representation may be registered if the authorised agent may not act in all excise tax matters (excluding excise tax audit). A group of cases may be marked on the detail sheet if the "*Excise matters*" group of cases is not marked on the main page and the representative is qualified to act in the case.

If a group of cases is marked on this sheet, the representative may not lodge a request for supervisory measures but will only be entitled to do so if the overall group of cases on the main page is marked.

#### 1) Excise tax returns

By selecting this group of cases, the representative is entitled to:

- file a return in respect of excise tax and
- exercise the right of reclaiming the tax.

#### 2) Supplies of excise tax data

By selecting this category of cases, the representative will be entitled to fully manage all the formalities for excise tax data supplies, so that he or she can submit

- data supply on the changes in stocks of the licensed excise trader,
- data supply of the tax warehouse to report changes in stocks of products,
- data supply and tax returns of fuel filling stations,
- the monthly data supply of the licenced user, and
- may supply data on logs of distillation on contract basis, and
- may receive documents from NTCA.

#### 3) Matters related to EMCS

By selecting this group of cases, the representative will be entitled to fulfil and modify the obligations relating to the movement of excise goods within the European Union (Excise Movement and Control System - EMCS).

#### 4) Matters related to licensing, registration and management of guarantees

By selecting this group of cases, the representative will be entitled to fully manage the following cases, and as such, may file applications for

- authorisation, modification or lapse of activities under the Excise Act,
- the granting, modification or lapse of a surety licence,
- the acceptance of an excise guarantee offered, as well as for the amendment of an excise guarantee accepted or determined in a different amount,

- the fulfilment of an excise guarantee for a single consignment, and
- registration under the Excise Tax Act, and may submit a request for updating changes to the information provided; and in addition may
- receive documents from NTCA.

### **5) Excise tax related declarations/notifications**

By selecting this category of cases, the representative will be entitled to handle all excise declarations/notifications, so that he/she can make notifications to the authority regarding

- planned engine development activities,
- transportation of dried tobacco and fermented tobacco,
- possession of distillation equipment,
- total destruction or irretrievable loss of excise goods within the country,
- buying in stock,
- the start of the passenger catering activity,
- the start of the waste recovery activity if other controlled mineral oils are produced during the intermediate stage of production,
- the start of the production of biological vinegar if an alcohol product is obtained in the intermediate stage of production,
- the start of maintenance on an aircraft engaged in international air traffic,
- the intention of a household energy consumer to use natural gas purchased by him/her for his/her own household purposes as fuel for a road vehicle,
- the reason for the delay in the issue of the electronic receipt by the consignee of the excise goods in the territory of the country,
- the destruction of the excise goods where the person entitled to them wishes to claim a refund or an exemption from the obligation to pay the tax,
- the change intended to be made to a measuring instrument or equipment with an official seal or to the official seal itself,
- any disturbance or anomaly in the operation of the measuring instrument or equipment with an official seal, affecting the accuracy of measurement or the technology of production,
- the date of the gas oil fiscal marking,
- the date of denaturation of beer, still and sparkling wine, other still and sparkling fermented beverages, intermediate alcoholic products, and alcoholic products,
- the activity of a person carrying out a bulk transport of lubricating oils from another Member State to another Member State or to a third country in transit within the country,
- the receipt of still and sparkling wine dispatched by a person from another Member State under a tax suspension arrangement,

- the intention to acquire excise goods released for free circulation from another Member State when they are moved for commercial purposes within the territory of the country,
- a consignment sent to a domestic destination in the framework of a mail-order parcel service,
- the sale of excise goods by an excise retailer through a mobile shop,
- the need to replace official seals which have been detached and/or damaged in the free circulation,
- the production of private distillates, and may
- receive documents from NTCA.

#### **6) Excise applications, other notifications, statements**

By selecting this group of cases, the representative will be entitled to fully handle all excise matters related to excise applications, other notifications, and statements:

- may request the range of serial numbers needed for the serialisation of forms produced by electronic registration software,
- may submit data on the use of serial numbers for the serialisation of forms produced by the electronic registration software,
- may request that the excise tax be assessed by NTCA, and may
- receive documents from NTCA.

#### **7) Audit cases related to excise cases under the Excise Tax Act**

By selecting this group of cases, the representative will be entitled to fully handle all audit cases related to excise cases under the Excise Tax Act. The eligibility to be involved in excise tax audits cannot be selected in this case group, but in the case group "*Excise tax audits*" on the UJEGYKE-1 form.

#### **8) Matters relating to excise seals and official seals**

By selecting this group of cases, the representative will be entitled to manage all excise matters related to excise seals and official seals:

- notification of EAN (European Article Numbering) master data changes as well as the use of excise seals and tax seals,
- submission of the application form for excise seals,
- ordering excise seals for distillation on a contract basis,
- sending data on the stock and issued quantity of the official seals,
- submission of an application for a licence to produce official seals,
- settlement of accounts of the user of official seals, as well as
- receipt of documents from NTCA.



## 9) Matters relating to the use of biofuels for transport

By selecting this group of cases, the representative will be entitled to fulfil the obligation to report on the use of biofuels for transport and greenhouse gas emissions stipulated for fuel distributors, to correct the form submitted and to receive documents from the NTCA.

## 4. UJEGYKE-3 sheet: Details of customs matters

This sheet contains the groups of customs cases the administration of which may be covered by the declaration of entitlement to act as a representative, if the authorised agent cannot act in all customs matters. A group of cases can be marked on the detail sheet if "Customs matters" is not marked on the main page, and the representative's qualifications allow him/her to act on the case.

If a group of cases has detail lines labelled a), b), c), etc., and the group of cases is not marked, the detail lines can be used to specify certain eligibilities. The detail lines also provide the representative with the right to proceed in full for the subject specified.

### 1) Post-clearance action in customs matters

By selecting this group of cases, the representative will be entitled to lodge an application or to be involved in ex officio proceedings.

### 2) Basic procedure as an indirect customs representative

By selecting this group of cases, as an **indirect** customs representative, you will be entitled to act fully in all customs procedures relating to the group of cases, from the lodging of the declaration of goods to the moment of the release of the goods. The indirect customs representative is not automatically entitled to act in legal remedies. The difference between indirect and direct representation is defined in Article 18 (1) of the Union Customs Code. The detail lines of this group of cases:

- a) *Release for free circulation*
- b) *Reimport*
- c) *Final export*
- d) *Temporary export*
- e) *Re-export*
- f) *Goods in transit*

### **3) Basic procedure as a direct customs representative**

By selecting this group of cases, as a **direct** customs representative, you will be entitled to act fully in all customs procedures relating to the group of cases, from the lodging of the declaration of goods to the moment of the release of the goods. The direct customs representative is not automatically entitled to act as a post-clearance representative and in legal remedies. The detail lines of this group of cases:

- a) *Release for free circulation*
- b) *Temporary import*
- c) *Re-import*
- d) *Active processing*
- e) *Final export*
- f) *Temporary export*
- g) *Re-export*
- h) *Passive processing*
- i) *Customs warehousing*
- j) *Use for a specific purpose*
- k) *Goods in transit*

### **4) Customs administration authorisations, except customs free zone**

By selecting this group of cases, the representative will be entitled to manage all customs administration authorisation matters, including the making of a notification.

### **5) Authorisation of a customs free zone**

By selecting this group of cases, the representative will be entitled to participate in the customs authority procedures in connection with the application for designation as a free zone for certain parts of the territory of Hungary. He/she is also entitled to submit a proposal for the construction of additional buildings, change of entry and exit points or the commencement of an additional activity in the designated free zone, other than the application submitted.

### **6) Legal remedies in customs matters**

By selecting this group of cases, the representative will be entitled to lodge an appeal or request for supervisory measure in customs matters.

## 5. UJEGYKE-4 sheet: Details of payment facilitation and enforcement matters

This sheet contains the *groups of payment facilitation and enforcement cases*. The group of cases may be marked on the detail sheet if the "*Payment facilitation and enforcement cases*" group of cases is not marked on the main page and the representative is qualified to act in the case.

By selecting a group of cases, the representative will be entitled to fully handle all the cases assigned to that group, such as filing applications, statements, appeals and receiving NTCA documents.

If a group of cases is selected on this sheet, the representative may not submit a request for supervisory measure but will only be entitled to do so if the overall group of cases on the main page is selected.

### 1) Payment facilitation matters

This group of cases includes cases related to instalment payments, deferred payments, payment reductions and waivers.

### 2) Enforcement procedure (without carrying out a specific action)

This group of cases covers cases relating to the recovery of financial claims.

### 3) Carrying out a specified action

This group of cases comprises cases relating to the carrying out of specific actions.

## 6. UJEGYKE-5 sheet: Mixed cases

The cases listed here cannot be marked on the main page. By selecting a group of cases, the representative will be entitled to fully administer the cases listed there, such as filing notifications, applications, statements, appeals and receiving NTCA documents. The cases are:

### 1) Cases related to metal trade

This group of cases includes the following metal trade cases:

- application for a metal trade licence,
- the procedure for obtaining a licence for metal trading activities,
- daily reporting of metal trading activities,
- data supply for reporting the daily turnover of purchased and sold material subject to a metal trading licence,
- metal trade inventory register, monthly closing,

- data supply for reporting the monthly turnover of material subject to a metal trading licence,
- reporting of sensitive material with FAJ code (the abbreviation stands for "Recognizable Characteristic" in Hungarian),
- cases relating to the reporting of sensitive FAJ coded material subject to a metal trading licence,
- case-by-case reporting by a utiliser,
- cases related to the data supply by users of by-products of substances subject to a metal trading licence,
- other notifications and applications in the field of metal trade,
- cases related to notifications and applications for metal trade,
- applications for legal remedies in metal trade cases,
- cases concerning appeals against first instance decisions in metal trade cases,
- data supply related to the purchase price,
- data supply cases relating to the purchase price of substances subject to a licence for metal trading sold by legal persons,
- written contract between the business entity providing public services and metal traders,
- cases concerning the notification and submission of written contracts between public service operators and metal traders,
- notification of the transport of material subject to a metal trading licence by a metal trader without a permanent establishment,
- cases of metal traders without a permanent establishment relating to the notification of the transport of materials subject to a metal trading licence,
- application for a serial number range,
- application for a serial number range for the serialisation of forms produced by the electronic registration software (material accompanying documents),
- settlement of serial number ranges,
- settlement of the use of the serial number range for the serialisation of forms produced by the electronic registration software (material accompanying documents),
- notification of suspension of metal trading activities,
- data supply cases related to the notification of the suspension of metal trading activities.

## **2) Cases related to waste management**

By selecting this group of cases, the representative will be entitled to fully manage all waste management matters.

### **3) Matters related to the registration of a sole proprietor (except tax matters and the use of the web helpdesk on behalf of the entrepreneur)**

By selecting this group of cases, the representative will be entitled to act in matters related to the registration of sole proprietors but will not be able to initiate cases and make notifications on behalf of the sole proprietor via the web helpdesk. He/she will also not be entitled to deal with tax matters. The representative will be able to deal with the tax matters of the sole proprietor by selecting the overall group of cases "TAX MATTERS (except certain excise matters)" or by selecting the tax matters in the detail sheet.

### **4) Requesting serial numbers for the print production of receipts/invoices; and requesting a data eraser code and the related data provision**

By selecting this group of cases, the representative will be entitled to request the range of serial numbers necessary for the printing of the receipt or invoice, and to request the data eraser code necessary for the permanent inaccessibility of the durable data storage medium and to provide the related data.

### **5) EAGF ex-post audit cases**

By selecting this group of cases, the representative will have the right to handle ex officio NTCA cases relating to the ex-post audit of subsidies paid from the European Agricultural Guarantee Fund (EAGF), in particular, to receive the documents sent in connection with the ex-post audit of the EAGF and with the cross-check in connection with the ex-post audit of the EAGF, as well as to submit the documents requested by the NTCA in the procedure, and to send requests related to the procedure.

### **6) Administration of cases of income garnishment**

This group of cases can only be selected by employees of the Hungarian State Treasury to participate in the procedures for income garnishments issued to employees of organisations covered by the payroll calculation field of the Hungarian State Treasury.

### **7) Measures to protect intellectual property**

By selecting this group of cases, the intellectual property right holder or his/her representative will be able to submit electronically the applications necessary for the validation of intellectual property rights by the customs authorities (application for customs authority measures, their modification or prolongation).

## **7. UJEGYKE-6 sheet: Notification of joint representation**

This is the sheet to use if the representative named on the main page cannot act independently in the taxpayer's affairs. The rules for completing the form are the same as for the corresponding fields on the main page.

Notification of joint representation is required in particular for statutory representatives who are not entitled to act independently but only together with another statutory

representative. The same person may act only in one way, either independently or jointly with another.

If joint statutory representatives are registered, no group of cases can be chosen, as statutory representatives are entitled to manage all types of cases.

In the case of permanent authorised agents, it may also be registered that the authorised agent may only act on behalf of the represented person together with another person. Permanent authorised agents may only select the groups of cases in which they are qualified to act.

When joint representation is registered, the representatives registered on the main page of the UJEGYKE and on the relevant sheet no. 6 form **a group of representatives**. The representatives in such a group may jointly make any legal statement on behalf of the represented entity. **A group of representatives** may consist of up to three persons, but more than one group of representatives may also be registered. The representative named on the main page will be included in each group of representatives.

If a permanent authorised agent is registered on the main page, the joint representative must choose a **group of cases**. The representatives on the joint representative sheet may only have the same eligibilities. Only a group of cases may be selected on sheet no. 6 which is also selected on the main page, or which includes a group of cases selected on the sheets detailing each group of cases. The eligibility of a joint representative will also only cover cases selected on the main page or on the detail sheets, irrespective of the fact that only main groups of cases can be selected on the joint representation sheet.

If the representative is entitled to act only together with another person based on the information provided, the representative may not make any statement on his/her own on behalf of the client. If the document itself does not contain the signatures or authentications of the appropriate persons, the submission or form filed individually must be signed or subsequently approved by all the representatives in the group. Without this, the submission is not considered to be from the eligible person, so that, for example, the tax liability to be met on the form is not considered to have been met.

If the submission is received from the represented person's or the representative's company gate ("official storage space"), NTCA will consider it as originating from the organisation having a company gate and will not examine the right of representation of the person logged in using the company gate.

Thus, if the represented person is in contact with NTCA primarily through a company gate, it is not advisable to register the employees of the company as permanent authorised agents so that they can only act together before NTCA. If the primary means of communication is through the representative organisation's company gate, it is also not advisable to register joint authorised agents.

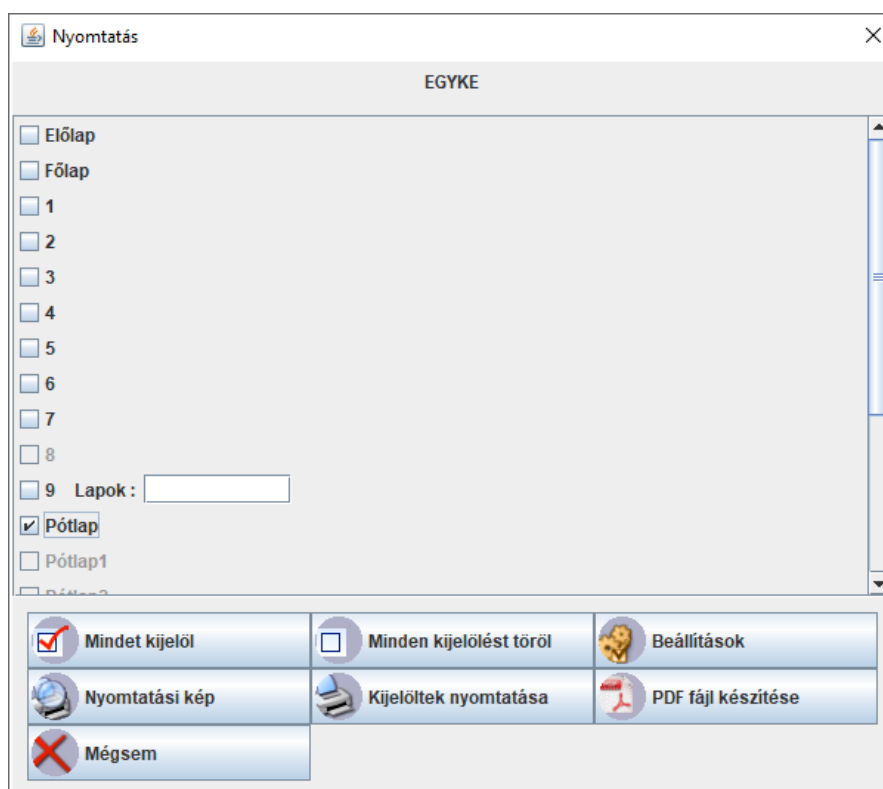
## 8. UJEGYKE Supplemental sheets

If you mark the field "*I attach a supplemental sheet*" on the main page, the ÁNYK (general form completion program) will generate supplemental sheets corresponding to the completed form image. If the form is submitted on paper, they must be printed and signed by the authorising person and the person whose signature is still required.

When submitted electronically, the supplemental sheets can be downloaded in pdf format and electronically signed or authenticated.

To save the supplemental sheets in pdf format, select "Print" in ÁNYK, select the supplemental sheets in the pop-up window and press the "Create pdf file" button. After saving, log in to the AVDH upload page to authenticate the document.

If the document requires more than one authentication, the additional authenticators can authenticate the document on the page by selecting the "*asice*" format and copying the pdf file authenticated by the previous signatory.



### Attachments:

*Annex 1 – Forms by group of cases*

*Annex 2 – Eligibility matrix*

*Annex 3 - Nature of legal titles*

**National Tax and Customs Administration (NTCA)**