

Completion of the sheet 22ELEKAFA SZ:

Any number of SZ sheets can be opened and filled in, while the claimant must provide the following information for each invoice and importation document:

- a) name and full address of the goods vendor, service provider;
- b) tax identification number of the goods vendor, service provider – except in the case of goods import – or the tax ID number issued by the member state of refund^[1]
- c) the country code indicating the member state of refund except for the importation of goods^[2];
- d) date and number of the invoice, importation document;
- e) tax base and amount of tax , amount to be reclaimed in the national currency of the member state of refund;
- f) amount of input VAT^[3] in the national currency of the member state of refund;
- g) if the domestically established taxpayer is only entitled to a partial tax refund then the deductible proportion in percentage^[4]

If the claimant wants to indicate the data of an invoice please leave the code box blank next to import decision. If so, the claimant must enter the tax ID number of the invoice issuer (except it is a case of simplified invoice, then it has to select value 1 and it doesn't have to fill the tax ID number of the invoice issuer), in this case the sheet SZ-01 can also be opened where the claimant must categorise all goods and services according to designation, use and other use by giving the relevant code numbers (product/service code). Please note that under simplified invoice you have to mean the document according to the Article 220a. of the Directive, and not all Member States apply this rule on simplified invoicing!

The account number can be up to 18 characters, if you want to include a longer account number, apply abbreviations or avoid using the so-called "unnecessary" characters. (e.g. /, *, -)!

If the claimant wants to indicate the details of an import decision, it can do so by entering the "X" mark in the code box next to the import decision. In such a case it shall not enter the tax ID number of the goods vendor, service provider; it must list the items of the importation document on sheet SZ-02 in categorising the goods according to designation, use and other use by giving the relevant code numbers.

The maximum number of import decision identification is 18 characters.

The Annex III of the Regulation contains the list of the code numbers and their designations. The list of the codes given by the member states can be found as appendix of this filling out instructions.

Some member states do not use subcodes therefore the goods, services found on the invoices/importation documents mentioned on the refund application must be coded according to the main codes 1-10 found in the Annex III of the Regulation.

The member states not using subcodes are the following:

Cyprus (CY), Czech Republic (CZ), Germany (DE), Luxembourg (LU), Netherlands (NL), Poland (PL).

For the 20 Member States in the table in Annex, please proceed as follows: if you do not find any sub-code in the Member State of refund that is suitable for determining the product / service that is on the invoice / import decision, use the master codes 1-10.

The 10. “Other” main code can not be selected from the list of the program, so you have to fill in, if you wish to use it.

If you use the 10. “Other” main code you have to describe the designation of the products and services included on the invoice/ importation document with minimum 5 character in the language accepted by the member state of refund. (Please, **don’t forget by the filling the application to put an end to 10. main code: “10.”!**)

The filling out instructions of the main page of 22ELEKAFA_K form contain the languages accepted by the member states. The language code has to be filled in, if you select the 10. “Other” main code.

Electronic attachment of invoices / importation documents:

- A copy of the invoice or importation document must be attached to the refund application^[5] where the taxable amount is in case of fuel 250 EUR, 1000 EUR or more in any other case – or the equivalent of these sums in the national currency of the member state of refund.

Some member states do not make it obligatory to attach the copy of the invoices even if the taxable amount on the invoice or importation document is 250 EUR or more for fuel, 1000 EUR or more in other cases or the equivalent in the national currency of the member state of refund.

These member states can however decide in the decision articulating process^[6] they require the copies of invoices / importation documents sent to them from the indicated e-mail address.

It is **not obligatory to attach the copies** of invoices/importation documentation independent from the value thresholds in the following countries:

Austria (AT), Bulgaria (BG), Denmark (DK), Finland (FI) , Luxembourg (LU), Netherlands (NL), Portugal (PT), Sweden (SE), Slovenia (SI).

It is **obligatory to attach the copies** of invoices/importation documentation independent from the value thresholds in the following country:
Italy (IT)

Depending on the thresholds (250 EUR or more for fuel, 1000 EUR or more in any other case or the equivalent in the national currency of the member state of refund) **it is needed to attach the copies** of invoices / importation documentation in the following countries:

Belgium (BE), Cyprus (CY), Czech Republic (CZ), Germany (DE), Greece (EL), Spain (ES), France (FR), Malta (MT), Latvia (LV), Lithuania (LT), Poland (PL), Slovakia (SK), Estonia (EE), Ireland (IE).

For applications from the following countries **it is obligatory to attach the copies** of invoices / importation documentation if the taxable amount is greater then the following thresholds:

Country	Fuel	Other
Northern Ireland (XI)	£ 200	£ 750
Romania (RO)	1057,05 RON	4228,20 RON
Croatia (HR)	2000 HRK	7500 HRK

The attachments can only be enclosed only to the 22ELEKAFA_K main page in the following way: select “*Csatolmányok kezelése*” (Manage attachments) from the “*Adatok*” (Data) menu by its means the file in format pdf, jpeg, jpg, tif, zip can be attached.

We call your attention to the fact, that you have to give different file names in case of every single file to attach.

The size of the attachments cannot exceed 4 MB.

If you wish to send a document larger then this size that you have to do the followings:

- the invoices/ importation documents have to be scanned not coloured, but in black- and white by this means reducing the size of the extension
- only the invoices with the largest sums have to be attached to the application, the rest can be sent as additional information determined by the member states of refund.

We call your attention to the fact that the above described preferences of the member states can change over time therefore we advise you to always download the latest filing framework software and the newest filling out instructions(www.nav.gov.hu).

National Tax and Customs Administration

Annex to form 22ELEKAFA_K and 22ELEKAFA_SZ - Member States making use of the sub-codes in implementing decision (v20):

Mem ber State	Code group									
	1 Fuel	2 Hiring of means of transport	3 Expenditure relating to means of transport (excluding 1 & 2)	4 Road tolls and other road user charges	5 Travel expenses, such as taxi fares , public transport fares	6 Accommodation	7 Food, drink and restaurant services	8 Admissions to fairs and exhibitions	9 Expenditure on luxuries, amusements and entertainment	10 Other
Austria (AT)	1. 1.1 1.2 .6 1.2 .7 1.3 1.5 1.6 1.9	2. 2.1 2.2.3 2.2.4 2.3	3. 3.1.1 3.1.2 3.1.3 3.1.4 3.1.5 3.2.1 3.2.2 3.2.3 3.2.4	4. 4.1 4.2 4.3	5. 5.1 5.2	6. 6.1 6.2	7. 7.1.1 7.1.2	8. 8.1 8.2	9. 9.3 9.5	10. 10. 9.1 10. 9.2

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Belgium (BE)	1.1.6 1.1.3 1.1.4	2.2.10 2.11	3.3.13 3.14	4.	5.	6.6.5 6.6 6.7	7.7.2 7.3 7.4 7.5	8.	9.9.1 9.2 9.3.1 9.3.2 9.7	10.10. 2 10. 4.1 10. 4.2 10. 4.3 10. 6 10. 7 10. 8 10. 9.1 10. 9.2 10. 9.3 10. 9.4 10. 14 10. 15
Bulgaria (BG)	All	All	All	All	All	All	All	All	All	All
Croatia (HR)	1.1.2 1.3 1.3 .1 1.3 .2 1.3 .3	2.2.3 2.3.1 2.3.2 2.4 2.5 2.5.1 2.8 2.9	3.3.3 3.3.1 3.3.2 3.3.4 3.3.5 3.4 3.4.1 3.4.2 3.4.3	4.4.3 4.6 4.7 4.8 4.8. 1 4.8. 2	5.5.1 5.3 5.3.1 5.3.2	6.6.1 6.3 6.4 6.4.1 6.4.2 6.5	7.	8.8.1	9.	10.10. 1 10. 2 10. 4 10. 4.1

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Den mark (DK)	1. 1.1 1.2 1.3	2. 2.1 2.2.1 2.2.2 2.3.1 2.3.2	3. 3.2.	4. 4.4 4.5	5. 5.1 5.2	6. 6.1 6.2	7. 7.1.1 7.1.2	8.	9. 9.3	10.
Esto nia (EE)	1.	2.	3.	4.	5.	6. 6.1 6.2 6.3	7. 7.1.1 7.1.2	8.	9. 9.3	10.

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Ireland	1.	2. 2.1	3. 3.1.2	4. 4.1	5. 5.3.2	6. 6.3	7. 7.4	8. 8.1	9. 9.3.1	10.

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Latvia (LV)	1.	2. 2.1 2.2 2.3	3. 3.1.1 3.1.2 3.1.3 3.1.4 3.1.5	4.	5. 5.1 5.2 5.3	6. 6.1 6.2 6.3 6.4	7. 7.1 7.2	8. 8.1 8.2	9.	10. 10. 1 10. 2

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Malta (MT)	1. 1.1 1.2 1.3 1.7 1.8 1.9 1.1 1 1.1 2	2. 2.1 2.2 2.3 2.4 2.5 2.6.1 2.6.2 2.8 2.9.1 2.9.2	3. 3.1.1 3.1.2 3.1.3 3.1.4 3.1.5 3.2.1 3.2.3 3.2.4 3.2.5 3.3.1 3.3.2 3.3.3 3.3.4 3.3.5 3.4 3.5.1 3.5.2 3.5.3 3.6.1 3.6.2 3.7.1 3.7.2 3.7.3 3.8 3.12	4.	5. 5.1 5.2	6. 6.1 6.2 6.3 6.6	7. 7.1.1 7.1.2 7.4	8.	9. 9.1 9.2 9.3 9.3.1 9.3.2 9.4 9.5 9.6	10. 10. 4.1 10. 4.2 10. 4.3 10. 6 10. 13 10. 14
Portugal (PT)	1. 1.1 .1 1.1 .2 1.1 .3 1.1 .4 1.1 .5	2. 2.4 2.6 2.8 2.9.1	3. 3.6 3.8 3.11 3.12	4. 4.1 4.2 4.6 4.7 4.8. 1 4.8. 2	5. 5.3.1 5.3.2	6. 6.4.1 6.4.2	7. 7.2.1 7.2.2	8.	9.	10.

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Swe den (SE)	1.	2. 2.1 2.2 2.3	3. 3.1.1 3.2.1 3.3.1	4. 4.5	5.	6.	7.	8.	9. 9.3	10. 10. 4.1 10. 4.2 10. 5.2 10. 13
Slov enia (SI)	1. 1.1 1.2 1.3	2. 2.1 2.2	3. 3.1 3.2 3.2.5	4. 4.1 4.2 4.2. 1 4.3	5.	6.	7.	8.	9. 9.2	10. 10. 1 10. 2 10. 3 10. 4 10. 4.1 10. 4.3 10. 5 10. 5.1 10. 5.4 10. 9 10. 9.1

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Slovak Republic (SK)	1.	2. 2.7	3. 3.9 3.10	4.	5.	6.	7. 7.1	8.	9. 9.3	10. 10. 5.1 10. 5.2
Northern Ireland (XI)	1. 1.6		3. 3.2.1 3.2.2 3.2.3 3.4.1 3.4.2 3.5.1 3.5.2 3.6.1 3.6.2 3.7.1 3.7.2 3.8.1 3.8.2 3.9 3.10 3.12				7. 7.1.1 7.1.2 7.2.1 7.2.2 7.4		9. 9.1 9.2 9.3.1 9.3.2 9.4 9.5 9.6 9.7	10. 10. 1 10. 5.1 10. 5.2 10. 5.3 10. 5.4 10. 6 10. 7 10. 8 10. 10. 10. 11 10. 13 10. 14 10. 17. 1 10. 17. 2

Legal references