

### ***Sheet IFAK-SZ***

Sheet "SZ" can be opened and filled in in as many copies as you like. The following information must be provided on form "SZ" for each invoice and import document attached to the application:

- the name, address and tax identification number of the supplier of the goods or services under which the transaction was carried out, according to the documents certifying the purchases or services addressed to the applicant;
- the number and date of issue of the document (invoice, import decision) which identifies the document beyond doubt;
- the tax base and the amount of tax expressed in forints, in the case of taxable persons supplying remote services, in euro, and, of the latter amount, the amount to which the right of refund applies. If the applicant is entitled to partial refund, the rate of deduction must be expressed as a percentage.

Where the non-taxable legal person or taxable person established in a recognised third state has the right to a refund of the flat rate compensation, the tax base and the tax amount must be replaced by the basis of assessment and the amount of the flat rate compensation expressed in HUF, and the deduction rate in the case of a partial refund of tax must not be indicated in percentage form.

### ***Sheet IAFAK-SZ-01***

On this sheet, the items on the invoice must be classified by entering a code number indicating the name of the product or service as well as the nature of their use or other utilisation. The list and text of the code numbers are set out in the Annex to the MoF Decree. This is set out in Annex 1 to this information note.

### ***Sheet IAFAK-SZ-02***

On this sheet, the items on the import decision must be classified by entering a code number indicating the name of the product or service as well as the nature of their use or other utilisation. The list and text of the code numbers are set out in the Annex to the MoF Decree. This is set out in Annex 1 to this information note.

Attachments shall be enclosed to the main sheet only, i.e. the IAFAK-K form: to do this, please select "Manage attachments" from the "Data" menu. This can be used to attach files in pdf, jpeg, jpg, tif and zip format. The size of attachments must not exceed 50 MB.

If the **form is submitted on paper**, statement no. 1, 2, 3 or 4 must be duly signed by the applicant or his authorised representative. Completion of the closing statement is compulsory in this case, irrespective of the legal ground the applicant is entitled to VAT refund or the refund of flat rate compensation.

If the **form is submitted electronically**, it is not necessary to sign and certify statements no. 1-4 and the closing statement, as only identified clients can submit the ÁNYK form to NTCA[\[1\]](#).

**National Tax and Customs Administration**

**Annex 1**

**Code numbers indicating the description of the products or services,  
or the nature of their use or other forms of utilisation**

<i>Code no. 1 - Fuel</i>	
1.1 Fuel for means of transport other than means of transport for paying passengers weighing more than 3500 kg	1.1.1 Petrol 1.1.2 Diesel fuel 1.1.3 LPG 1.1.4 Natural gas 1.1.5 Biofuel
1.2 Fuel for means of transport other than means of transport for paying passengers with a weight not exceeding 3500 kg	1.2.1 Petrol 1.2.2 Diesel fuel 1.2.3 LPG 1.2.4 Natural gas 1.2.5 Biofuel 1.2.6 Passenger car 1.2.7 Lorries / trucks
1.3 Fuel for means of transport carrying paying passengers	1.3.1 Petrol 1.3.2 Diesel fuel 1.3.3 LPG 1.3.4 Natural gas 1.3.5 Biofuel
1.5 Petroleum products used for lubricating transport equipment or engines	
1.6 Fuel purchased for resale	
1.7 Fuel for freight transport equipment	
1.8 Fuel for passenger cars and multipurpose vehicles	
1.9 Fuel for motorcycles, caravans, recreational or sports watercrafts and aircrafts of less than 1550 kg	
1.10 Fuel for machinery and agricultural tractors	1.10.1 Petrol 1.10.2 Diesel fuel 1.10.3 LPG 1.10.4 Natural gas 1.10.5 Biofuel
1.11 Fuel for means of transport or hire vehicles capable of carrying fewer than 9 passengers	1.11.1 Petrol 1.11.2 Diesel fuel 1.11.3 LPG 1.11.4 Natural gas 1.11.5 Biofuel
1.12 Fuel for passenger transport equipment other than those under code no. 1.8 and 1.9	
1.13 Fuel for means of transport for which the right of deduction is not restricted	
1.14 Fuel for means of transport for which the right of deduction is limited	
<i>Code no. 2 - Hiring of means of transport</i>	

2.1 Hiring of means of transport other than means of transport for paying passengers weighing more than 3500 kg	
2.2 Hiring of means of transport other than means of transport for paying passengers with a weight not exceeding 3500 kg	2.2.3 Passenger car 2.2.4 Lorries / trucks
2.3 Hiring means of transport carrying paying passengers	
2.4 Hiring of freight transport equipment	
2.5 Hiring of passenger cars and multipurpose vehicles	
2.6 Hiring of motorcycles, caravans, recreational or sports watercrafts and aircrafts of less than 1550 kg	
2.8 Hiring of means of transport carrying more than 9 passengers	
2.9 Hiring of means of transport capable of carrying fewer than 9 passengers	
2.10 Hiring of means of transport for which the right of deduction is not restricted	
2.11 Hiring of means of transport for which the right of deduction is limited	
2.12 Hiring of passenger transport equipment other than those under code no. 2.5 and 2.6	
<i>Code no. 3</i> - Expenditure related to means of transport other than goods and services mentioned under codes 1 and 2	
3.1 Expenditure on transport equipment other than means of transport for paying passengers weighing more than 3500 kg	3.1.1 Acquisition of means of transport other than means of transport for paying passengers weighing more than 3500 kg 3.1.2 Maintenance of means of transport other than means of transport for paying passengers weighing more than 3500 kg 3.1.3 Purchase and installation of accessories of means of transport other than means of transport for paying passengers weighing more than 3500 kg 3.1.4 Parking of means of transport other than means of transport for paying passengers weighing more than 3500 kg in covered or uncovered areas 3.1.5 Other expenditure on transport equipment other than means of transport for paying passengers weighing more than 3500 kg
3.2 Expenditure on transport equipment other than means of transport for paying passengers with a weight not exceeding 3500 kg	3.2.1 Acquisition of means of transport other than means of transport for paying passengers with a weight not exceeding 3500 kg 3.2.2 Maintenance of means of transport other than means of transport for paying passengers with a weight not exceeding 3500 kg 3.2.3 Purchase and installation of accessories of means of transport other than means of transport

	<p>for paying passengers with a weight not exceeding 3500 kg</p> <p>3.2.4 Parking of means of transport other than means of transport for paying passengers with a weight not exceeding 3500 kg in covered or uncovered areas</p> <p>3.2.5 Other expenditure on transport equipment other than means of transport for paying passengers with a weight not exceeding 3500 kg</p> <p>3.2.6 Passenger car</p> <p>3.2.7 Lorries / trucks</p>
3.3 Expenditure on means of transport carrying paying passengers	<p>3.3.1 Acquisition of means of transport carrying paying passengers</p> <p>3.3.2 Maintenance of means of transport carrying paying passengers</p> <p>3.3.3 Purchase and installation of accessories of means of transport carrying paying passengers</p> <p>3.3.4 Parking of means of transport carrying paying passengers in covered or uncovered areas</p> <p>3.3.5 Other expenditure on means of transport carrying paying passengers</p>
3.4 Expenditure on freight transport equipment	<p>3.4.1 Acquisition of freight transport equipment</p> <p>3.4.2 Maintenance of freight transport equipment</p> <p>3.4.3 Parking of freight transport equipment in covered or uncovered areas</p> <p>3.4.4 Expenditure on freight transport equipment other than those under 3.4.1, 3.4.2 and 3.4.3</p>
3.5 Maintenance of passenger cars and multipurpose vehicles	
3.6 Maintenance of motorcycles, caravans, recreational or sports watercrafts and aircrafts of more than 1550 kg	
3.7 Expenditure on passenger cars and multipurpose vehicles other than maintenance expenses and those of parking in covered or uncovered areas	
3.8 Expenditure on motorcycles, caravans, recreational or sports watercrafts and aircrafts of more than 1550 kg other than maintenance expenses and those of parking in covered or uncovered areas	
3.11 Expenditure on means of transport or freight transport equipment carrying more than 9 passengers	
3.12 Expenditure on means of transport or freight transport equipment capable of carrying fewer than 9 passengers	
3.13 Expenditure on means of transport for which the right of deduction is not restricted	
3.14 Expenditure on means of transport for which the right of deduction is limited	

3.15 Maintenance of passenger transport equipment other than passenger cars and multipurpose vehicles, motorcycles, caravans, recreational or sports watercrafts and aircrafts of more than 1550 kg	
3.16 Parking of passenger transport equipment in covered or uncovered areas	
3.17 Expenditure on transport equipment other than passenger cars and multipurpose vehicles, motorcycles, caravans, recreational or sports watercrafts and aircrafts of a weight greater than 1550 kg, other than maintenance expenses and those of parking in covered or uncovered areas	
<i>Code no. 4 - Motorway tolls and other road charges</i>	
4.1 Motorway toll for means of transport other than means of transport for paying passengers weighing more than 3500 kg	
4.2 Motorway toll for means of transport other than means of transport for paying passengers with a weight not exceeding 3500 kg	
4.6 Motorway toll for means of transport carrying paying passengers which are capable of carrying more than 9 passengers	
4.7 Motorway toll for means of transport carrying paying passengers which are capable of carrying less than 9 passengers	
<i>Code no. 5 - Travel expenses such as taxi fares, public transport fares</i>	
<i>Code no. 6 - Housing</i>	
<i>Code no. 7 - Food, beverage and restaurant services</i>	
7.4 Restaurant services purchased under resale	
<i>Code no. 8 - Tickets for fairs and exhibitions</i>	
<i>Code no. 9 - Luxury, entertainment and representation expenditure</i>	
9.3 Expenditure on receptions and representative events	
<i>Code no. 10 - Other</i>	
10.4 Works relating to properties	10.4.1 Works relating to immovable property 10.4.2 Works on immovable property for residential use 10.4.3 Works on movable property outside code no. 3
10.5 Acquisition or rental of property	10.5.1 Purchase or rental of real estate 10.5.2 Acquisition or rental of property for residential use or for recreational or leisure activities 10.5.3 Purchase or rental of movable property connected with or used in real estate for residential use or for recreational or leisure activities

	10.5.4 Acquisition or hiring of movable property not covered by code no. 2
10.12 Housing-related fax and telephone expenditure	
10.13 Products and services purchased by the tour operator for the direct use of the traveller	
10.14 Products purchased for resale outside code no. 1.6	
10.16 Works relating to properties	<p>10.16.1 Works relating to immovable property for residential use or for recreational or leisure activities</p> <p>10.16.2 Works on immovable property outside code no. 10.16.1</p> <p>10.16.3 Work on movable property related to or used for immovable property according to code no. 10.16.1</p> <p>10.16.4 Works on movable property outside code no. 10.16.3</p>
10.17 Expenditure on properties	<p>10.17.1 Expenditure relating to immovable property for residential use or for recreational or leisure activities</p> <p>10.17.2 Expenditure related to immovable property outside code no. 10.17.1</p>