

INSTRUCTIONS FOR COMPLETING form IDIPL

Legislative background

- Act XCII of 2003 on the Rules of Taxation (hereinafter: Art.)
- Act CXXVII of 2007 on Value Added Tax (hereinafter: VAT Act)
- Act CXXVII of 2003 on Excise Duty and on the Special Rules for the Marketing of Excisable Products (hereinafter: Excise Act)
- Act LXVIII of 2016 on Excise Duty (hereinafter: New Excise Act)
- Decree No. 11/2010 (III.31.) of the Minister of Finance on execution of the enforcement of certain privileges, discounts and exemptions relating to value added tax and excise duty (hereinafter: PM Decree)

General information

Method of submission

Please note that the form is not available commercially and can only be downloaded from the website of the National Tax and Customs Administration (<http://www.nav.gov.hu> – Form Filling Applications – Form Filling Applications – Simple Search/Advanced Search – Declaration number – IDIPL form). All pages of the form can also be filled in directly using the General Form Filling and Verification (ÁNYK) program. Once completed, the printed form can be submitted to the National Tax and Customs Administration on paper, or electronically.

Paper-based submission

If you would like to submit the form on paper (by post, or in person via customer service), please send two copies to the relevant directorate of the National Tax and Customs Administration. (Designated competent authority: NAV Kiemelt Adó- és Vámigazgatósága (NTCA Large Taxpayers' Tax and Customs Directorate, hereinafter: KAVIG), Külföldiek Adóvisszatérítését Intéző Főosztálya (Refunds Administration for Foreigners), 1077 Budapest, Dob u. 75-81., postal address: 1410 Budapest, P.O. Box 138, Tel.: 00-36-1-461-3300)

Electronic submission

To submit the form electronically, you must be registered in the client portal (Client Gateway) system. You may register as a client at any district (metropolitan district) office of the Government Office, at the central body of personal data and address registration, at the NTCA customer services, at certain customer services of Magyar Posta Zrt., or at the diplomatic and consular missions of Hungary.

You can find information on how to register for the client portal in Information Booklet No. 32 "Information on how to manage tax matters electronically", which can be accessed in the tax information section of the website www.nav.gov.hu.

Complete the form in the ÁNYK application and check the form using the *Verification* menu. If there are no errors found, or if only a yellow warning error is displayed, please mark the form for electronic submission in the *Access Client Gateway* menu. This will prepare the encrypted form for submission. Then enter your user name and password for the client portal after selecting the "*Submit form directly via Client Gateway*" menu option. If you have followed all the instructions correctly, the form will be successfully submitted.

How to fill in the form

If the form is completed electronically, the program will automatically offer the fields to be filled in, depending on whether the form is submitted by an eligible person or organisation.

Mandatory fields for completing the form manually

eligible person:

- surname
- first name
- sex
- address
- in box 3, name and address of representation
- domestic or foreign bank account number
- box 6 (authority to verify exemption, and letter/number of document)
- box 7, fields (a), (b) and (d)
- documents box
- authentication box
- min. box 1 of sheet 02 and/or 03

eligible organisation:

- name
- address
- domestic or foreign bank account number
- name of authority
- box 7, fields (a), (c) and (d)
- documents
- authentication box
- min. box 1 of sheet 02 and/or 03

Representation, authorisation:

The form can be submitted by the representative of the eligible person/organisation or a representative as defined in Article 7 (1)-(2) of the Act on the Rules of Taxation (Art.), with a power of attorney also attached to the application.

Pursuant to Article 7 (1) of the Art., in tax administration proceedings a private person taxpayer (member, officer) may be represented by his/her:

- a) legal representative;
- b) a person/entity verifying right of representation, such as
 - ba) a lawyer;
 - bb) law firm;
 - bc) European Community lawyer;
 - bd) tax expert;
 - be) certified tax expert;
 - bf) tax consultant;
 - bg) auditor;
 - bh) accountant;
 - bi) an employee or member of a business organisation authorised to provide accounting, bookkeeping or tax consulting services;
 - bj) a person qualified as a product fee administrator in matters relating to environmental product fees;

- bk) a person qualified as an excise administrator in connection with excise matters under the Act on Excise Duty and on the Special Rules for the Marketing of Excisable Products;
- c) any other person of legal age holding an ad hoc power of attorney or authorisation drawn up as a public instrument or a private instrument with full probative value.

Pursuant to Article 7 (2) of the Art., in tax administration proceedings an organisation may be represented by

- a) a person with right of representation;
- b) legal counsel with an employment contract;
- c) an adult member or employee with certified right of representation;
- d) a person/entity acting on instructions, such as
 - da) a legal counsel;
 - db) lawyer;
 - dc) law firm;
 - dd) European Community lawyer;
 - de) tax expert;
 - df) certified tax expert;
 - dg) tax consultant;
 - dh) auditor;
 - di) accountant;
 - dj) an employee or member of a business organisation or other entity authorised to provide accounting, bookkeeping or tax consulting services;
 - dk) a person qualified as a product fee administrator in matters relating to environmental product fees;
 - dl) a person qualified as an excise administrator in connection with excise matters under the Act on Excise Duty and on the Special Rules for the Marketing of Excisable Products;

The eligible person or organisation may provide a permanent power of attorney or authorisation for representation purposes and notify the National Tax and Customs Administration accordingly. In addition to meeting the requirements stipulated in a separate legislation, a permanent power of attorney or authorisation will be valid in proceedings before the tax authority if it is declared by the eligible person, organisation or its representative using the form ('EGYKE' STANDARD REPRESENTATION DATASHEET) provided by the tax authority. If a permanent power of attorney or authorisation, or termination thereof is notified by the representative of the eligible person or organisation, the tax authority will inform the eligible person or organisation of the notification in writing. If an ad hoc or permanent power of attorney or authorisation is revoked or terminated, the eligible person or organisation must notify the tax authority immediately; the termination of the right of representation may also be reported by the representative or authorised person. The establishment or termination of representation before the tax authority will become effective from the date of notification, on condition that on the day of reporting termination, the authorised person will be still entitled to receive documents from the tax authority.

If the authorised person has already been registered with the National Tax and Customs Administration on a permanent basis, it is not necessary to attach an authorisation form.

Who can use the IDIPL form?

The form can be used by the persons and organisations defined in Article 107 (1) and (5) of the VAT Act, Article 47/A (1), (4) and Article 47/B of the Excise Act, and Article 12 c) and i), Article 13 (1) a)-b), and Article 53 (1) d), subparagraphs da) and da) of the New Excise Act (hereinafter collectively: “eligible person or organisation”) for the refund of value added tax (VAT) and excise duty (hereinafter collectively: “tax refund”). Pursuant to Article 19 of the PM Decree, it is mandatory to use the form if the host country is Hungary.

Based on the above, this form can be used for reclaiming tax by the following **persons**:

- members of diplomatic and consular missions;
- officials of international organisations;
- members of staff of foreign armed forces entitled to do so, and members of staff of international military organisations as per Article I(b) or (c) or Article XIV of the Protocol on the Status of International Military Headquarters set up pursuant to the North Atlantic Treaty, signed on 28 August 1952 and enacted by Act CXVI of 1999 on accession to and promulgation of the Paris Protocol, or established by an international treaty with the status of international military headquarters on an exclusive basis;

as well as the following **organisations**:

- diplomatic and consular missions;
- the European Community, the European Atomic Energy Community, the European Central Bank, the European Investment Bank, other bodies set up by the European Communities;
- international military headquarters (or international military organisations as per Article I(b) or (c) or Article XIV of the Protocol on the Status of International Military Headquarters set up pursuant to the North Atlantic Treaty, signed on 28 August 1952 and enacted by Act CXVI of 1999 on accession to and promulgation of the Paris Protocol, or established by an international treaty with the status of international military headquarters);
- international organisations;
- foreign armed forces.

Eligible natural persons living in a household as members of the same family may submit an application for the specific household collectively.

As an additional requirement, the eligible natural persons must appoint a representative from among themselves to act in the procedure for reclaiming tax.

Deadline for submitting the form

Pursuant to Article 7 (1) of the PM Decree, the right to reclaim tax incurred in a calendar year may be exercised from 1st January of the following year, but no later than 30th September of that year.

If the host state is not Hungary, the eligible person or organisation entitled to claim a tax refund may do so immediately after the tax has been incurred.

If the right to reclaim tax incurred within a calendar year amounts to or exceeds HUF 40 000, and if the status of Hungary as a host state in relation to the eligible person or organisation ceased to exist, the right to reclaim tax may be exercised immediately after it has been incurred, and the form can be submitted at any time during that calendar year.

Therefore, the deadline for reclaiming tax incurred in a calendar year and for submitting the form is 30th September of the following year.

Formal requirements for completing the form

Please ensure that the form is completed correctly and accurately.

Data must be entered in the blank (white) fields only; care should be taken when filling in **paper-based forms**. In the case of web forms, the form filling software will not allow data entry in any other field.

The form can be submitted without a certified Hungarian translation or diplomatic authentication if it is drawn up in the official language of the affected Member State or in one of the working languages of the Community (English, French or German).

Parts of the IDIPL form:

IDIPL main page (details of eligible person/organisation, details of representative/contact person, financial information)

IDIPL-01 sheet 1 (name of the authority authorised to certify tax exemption, declarations of the eligible person/organisation, attached documents)

IDIPL-02 sheet 2 (invoice summary)

IDIPL-03 sheet 3 (import decision summary)

How to fill in the main page of form IDIPL:

Block (A) FOR OFFICIAL USE:

Block (A) is for official use by the National Tax and Customs Administration, please do not enter data in this block!

Block (B) IDENTIFICATION:

In block (B) enter the **data necessary to identify** the eligible person or organisation.

In box 1 please indicate whether you are submitting the form as an eligible person or organisation.

If you are submitting the form as an eligible person select “1”, if you are submitting the form as an eligible organisation select “2”.

To make completion of the form easier, the fields in the electronic form-filling application which are to be completed exclusively by an eligible person are marked green. The fields to be completed exclusively by an eligible organisation are marked blue.

If you wish to print the form, please make sure to select colour printing because of these fields.

In box 2 enter the data necessary to identify the eligible person or organisation:

- tax identification number issued by the NTCA for the eligible person or organisation.

If you have a tax identification number as an eligible person or a tax number as an eligible organisation, please enter it in this field.

- eligible person's surname, first name and sex
If the form is submitted by an eligible person, this field is mandatory.
- name of the eligible organisation,
If the form is submitted by an eligible organisation, this field is mandatory.
- address
- mailing address
Please complete only if different from the address above.
- telephone number
- email address

In the boxes containing geographical addresses, the postcode is mandatory. A foreign address may also be entered in the appropriate box. To access the country list, click the foreign address field. For a Hungarian address, the postal code must be indicated on the left. Do not abbreviate the name of the town or settlement. For the address data, the name (e.g. Petőfi), and then the type of the public area, such as street, square, etc. must be indicated.

For telephone numbers the area code and the local access number must also be supplied.

The "title" field in box 2 is optional. If you have a title/rank, you may enter it here using a maximum of 10 characters (e.g. Junior/Maj., etc.).

Box 3 is only to be filled in you are an eligible person!

Enter the name and address of the diplomatic or consular mission, international organisation, international military organisation or foreign armed force of which you are a member or officer.

Block (C) REPRESENTATIVE:

In box 4 you may enter the identification details of the representative or contact person:

Representative means a person as defined in Article 7 (1)-(2) of the Art.

If the representative is a private individual, please complete the fields for surname, first name, address, telephone number and email address.

If the representative is a company or organisation, please complete the fields for name, address, telephone number and email address.

Here you may enter the identification details of the contact person if different from the representative. For a contact person, you may enter the details of a person employed by the eligible organisation. The person indicated here can be different from the person indicated as representative. The contact details must be supplied so the National Tax and Customs Administration may contact this person via the telephone and/or fax number supplied if there is an error in the form.

If the details of the representative have been supplied, it is not necessary to provide contact details.

Block (D) FINANCIAL INFORMATION:

In box 5 the following information must be supplied:

Period concerned with refund: indicate here the period relevant to the application of the eligible person or organisation.

The right to refund arises once the payment due for the supply of goods or services including VAT and, in the case of excise goods, the excise duty has been fully settled. In the case of importation of excise goods, the right of the person or organisation exempted from excise duty to claim a refund arises upon full payment of the excise duty as determined by the customs authorities.

Therefore, the period concerned with refund should be the period covering the settlement dates for the specific invoice/import decision.

For example: there are 10 invoices attached to an application; the earliest one, invoice No. IAXY123 was paid on 1st February 2017, and the latest, invoice No. KJRT12345 was paid on 21st June 2017. In this case, the period concerned with the refund falls between 1st February 2017 and 21st June 2017.

Amount of tax reclaimed: the total amount of the taxes included in the invoice summary and the import decision summary (to be calculated by the form-filling program).

An eligible person may claim back the VAT and excise duty included in the price and paid on the goods and services purchased for personal use in Hungary up to a limit of HUF 300 000 per calendar year. An express provision of the international treaty referred in Article 107(1)(b) of the VAT Act may allow a derogation from the above.

The limit will

- include the refund of excise duty payable to members of diplomatic or consular missions and officials of international organisations in accordance with the Excise Act;

- not include exemption from tax to which a member of a diplomatic or consular mission or an official of an international organisation is entitled, without limitation of value, where the purchase of goods or services under an insurance contract is proved to serve for compensation of damage to the property insured.

For the eligible members of a family living in the same household, the established limits can be aggregated.

Domestic cash account or payment account number:

The National Tax and Customs Administration will pay the reclaimed tax due to an eligible person or organisation **not required to open a cash account in Hungary** by way of transfer to a domestic cash account or payment account. If the eligible person or organisation without a requirement to open a cash account **requests the transfer to a payment account**, the fields for **the domestic payment account number and the name of the payment service provider managing the account** in block (D) of the main page must be completed. The payment account number of the eligible person or organisation must be entered starting from the left.

Taxpayer's domestic cash account or payment account number:

Please complete this field if the eligible person or organisation requests transfer to a domestic cash account or payment account.

Details for foreign transfer:

If the eligible person or organisation is **non-resident** and is not required to open a cash account in Hungary, the National Tax and Customs Administration will transfer the refund amount to the foreign payment account of the eligible person or organisation in the currency indicated. In this case the information required for foreign transfer must be supplied in block (D) of the main page in accordance with the following.

In the field "Taxpayer's foreign payment account number", the foreign payment account number of the eligible person or organisation must be entered starting at the beginning of the line, without spaces.

If the financial service provider of the eligible person or organisation managing the foreign payment account is headquartered **in a Member State of the European Union**, the **IBAN must be supplied**. A transfer to the EU will fail if any other foreign payment account number is provided. In this case an "X" must be used to indicate that an IBAN has been entered in the field for foreign payment account number. The **SWIFT code** identifying the financial institution managing the foreign payment account must also be supplied (with the exception detailed below), and the two-letter code of the country of destination must be entered in the **country code** field.

In the field "Taxpayer's foreign payment account number", the eligible person or organisation must enter the account number starting from the left, without space or hyphen.

If the bank managing the account does not have a SWIFT code (e.g. in the US an ABA number is used), the box for the foreign financial institution must be completed as follows:

- In the field "Name of financial service provider managing the foreign account" please indicate the ABA code next to the name of the bank.
- The fields "IBAN account number" and "SWIFT code" should be left blank.
- In the field "Taxpayer's foreign payment account number", the foreign payment account number of the eligible person or organisation must be supplied.

In addition to the above, the fields "Name of foreign account holder", "Address of financial service provider managing the foreign account", "Country code" and "Currency" are also mandatory.

Valid country codes: e.g. AT-Austria, GB-United Kingdom, CH-Switzerland, CZ-Czech Republic, DE-Germany, FR-France, GR-Greece, etc. The list of valid country codes is available at the MNB website (<http://www.mnb.hu>). The country codes are also listed in the online form-filling program.

The international three-letter code of the selected currency must be indicated in the **currency** field. Valid currency codes: e.g. EUR-euro, USD-US dollar, GBP-pound sterling, PLN-Polish zloty, etc. Other codes can be accessed at the MNB website. The currency codes that can be marked are listed in the online form-filling program. For a currency that does not have a HUF exchange rate published by the Magyar Nemzeti Bank (National Bank of Hungary), the EUR exchange rate published by the Magyar Nemzeti Bank or the European Central Bank must be used.

In addition, for foreign transfers the name and address (country, town) of the financial service provider managing the foreign account and the name of the foreign account holder must also be supplied.

An eligible organisation may only indicate a payment account belonging to it, i.e. a payment account held in the name of the eligible entity.

The refund amount will be due to the eligible person or organisation in HUF. If the eligible person or organisation requests the refund to be transferred in a currency other than HUF, the cost of conversion will be borne by the eligible person or organisation, and deducted from the refundable tax.

IDIPL-01 sheet 1:

Block (E) CERTIFICATION:

As a general rule, if the host country is Hungary, the status of an eligible person or organisation is certified by the Ministry of Foreign Affairs and Trade. The status of a foreign armed force, international military headquarters or international military organisation as an eligible entity is certified by the Ministry of Defence.

In box 6, click on the field next to "Authority entitled to certify tax exemption", and select the appropriate authority from the drop-down menu as follows:

- 1-Ministry of Foreign Affairs and Trade
- 2-Ministry of Defence

Address of the Ministry of Foreign Affairs and Trade: 1027 Budapest, Bem rakpart 47. Tel.: +36-1-458-1000

Address of the Ministry of Defence: 1055 Budapest, Balaton utca 7-11., Tel.: +36-1-474-1111

In box 6, the field "ID card letter and number" is for eligible persons ONLY!

If the certifying authority is the Ministry of Foreign Affairs and Trade, please indicate the number of your foreign identity card.

If the certifying authority is the Ministry of Defence, please indicate the letter and/or number of the registration document (registration card) specified in Article 5(1) of Act XXXIV of 2011 on the registration of foreign armed forces and international military headquarters serving in the territory of the Republic of Hungary including their personnel, and on certain provisions related to their status.

Block (F) DECLARATION:

Declaration supplied in box 7a)

Click the appropriate field and select from the drop-down menu the status of the eligible person or organisation to receive a refund for personal/official purposes.

Available options:

- 1 – Personal use for a member of a foreign diplomatic mission
- 2 – Personal use for a member of a foreign consular mission
- 3 – Personal use for a member of an international organisation
- 4 – Personal use for a member of foreign armed forces
- 5 – Official use for a foreign diplomatic mission
- 6 – Official use for a foreign consular mission
- 7 – Official use for the European Community, the European Atomic Energy Community, the European Central Bank, the European Investment Bank, or other bodies set up by the European Communities
- 8 – Official use for international military headquarters
- 9 – Official use for international organisation
- 10 – Official use for foreign armed forces

Depending on the option selected in block (B) box 1 and block (E) box 6, the list to choose from will include the following:

Options 1-2 can be selected if the applicant is a private individual, and the Exemption Certificate is issued by the Ministry of Foreign Affairs and Trade.

Option 3 can be selected if the applicant is a private individual, with an Exemption Certificate issued by the Ministry of Foreign Affairs and Trade or the Ministry of Defence.

Option 4 can be selected if the applicant is a private individual, and the Exemption Certificate is issued by the Ministry of Defence.

Options 5-7 can be selected if the applicant is an organisation, and the Exemption Certificate is issued by the Ministry of Foreign Affairs and Trade.

Option 9 can be selected if the applicant is an organisation, with an Exemption Certificate issued by the Ministry of Foreign Affairs and Trade or the Ministry of Defence.

Options 8 and 10 can be selected if the applicant is an organisation, and the Exemption Certificate is issued by the Ministry of Defence.

It is mandatory to select one item from the list!

Declaration supplied in box 7b)

By submitting the application, the eligible person also declares that the services and products covered by the attached invoices are in line with the conditions and restrictions effective in the host Member State for exemption.

This declaration is for eligible persons ONLY; mark the box next to the declaration with an “X”.

Declaration supplied in box 7c)

By submitting the application, the eligible organisation also declares that the goods or services purchased for the official use of the representation are shown in the financial expenditure as per the accounting records and have been incurred in connection with the operation of the representation. In the case of a foreign armed force or international military headquarters, the signature of the authorised signatory certifies that the purchase is for the use of the armed force including its civilian personnel, as well as canteen supplies in the context of joint defence effort.

Official purposes include the purchase of goods or services which the eligible organisation has shown in its accounts as financial expenditure necessary for the proper conduct of activities, incurred in connection with the operation of the representation. It is also an official purpose if the purchase is for the use of an armed force including its civilian personnel as well as canteen supplies in the context of joint defence effort.

With respect to the use of catering services, the official purpose also requires attendance by at least 10 invited persons at a reception organised by a diplomatic or consular mission or international organisation, based on a written declaration of the head of the mission or organisation. **If such a service is used, this declaration must also be attached to the application as “other document”.**

This declaration is for eligible organisations ONLY; mark the box next to the declaration with an “X”.

Declaration supplied in box 7d)

By submitting the application, the eligible person/organisation declares that all information has been provided in good faith and undertakes to repay any tax which has been incorrectly refunded, whether unlawfully or otherwise.

This field is mandatory for both an eligible person and an eligible organisation. Please mark the box next to the declaration with an “X”.

Block (G) DOCUMENTS:

In box 8 enter the number of documents attached to the application as follows:

Exemption certificate:

An original copy of the exemption certificate issued by the Ministry of Foreign Affairs and Foreign Trade, or in the case of foreign armed forces, by the Ministry of Defence, must be attached to the application.

The original exemption certificate is not required if a new application is submitted within the validity of a previously supplied exemption certificate.

For example, if the exemption certificate is valid between 1st January 2017 and 30th September 2017, the exemption certificate must be attached to an application first submitted

on 9th April 2017 for the refund period 1st January 2017 - 31st March 2017. However, there is no need to attach the original exemption certificate if another application for the refund period 1st April 2017 - 15th July 2017 is submitted on 31st July 2017.

Invoices:

The original of the invoice issued in the name of the eligible person or organisation in accordance with the relevant provisions of the VAT Act, the Excise Act and the New Excise Act must be attached on condition that in the case of fuel, the invoice must also include the registration number of the vehicle for which the fuel is bought.

The originals of the invoices detailed in IDIPL-02 (Invoice Summary) must be attached.

Excise goods import decision:

It is not compulsory to attach the original of the excise decisions specified in IDIPL-03 (Import Decision Summary), but is optional for the taxpayer.

The submitted original invoices will be stamped by the National Tax and Customs Administration to make it clear that no further refund claim can be based on them.

Documents certifying payment:

The right to reclaim tax arises upon full payment of the appropriate invoice value including the charged VAT or, in the case of excise goods, the excise duty. The full payment of the invoice value must be proven beyond a reasonable doubt in all cases, for example by submitting bank statements.

Proof of permanent departure from place of employment:

This line must be completed only if the eligible person has permanently left his/her post. In this case the person authorised to act on behalf of the mission/organisation must sign a declaration supplied as a separate attachment that the eligible person has permanently left his/her post, with the status of Hungary as a host country in relation to that person terminated.

In the event of permanent departure, the eligible person may submit an application irrespective of the limit amount.

This line is to be filled in by an eligible person ONLY!

Electronic documents:

A copy instead of the original of the relevant invoice, excise decision or proof of payment must be attached if these documents are available to the eligible person or organisation in electronic format. When submitting the form electronically, the electronic (scanned) copies of the original documents can be supplied. Acceptable file formats: pdf, zip, tif, jpg. In the case of submitting a scanned copy of the relevant invoice/import decision, the tax authority may also request submission of the original documents.

Other documents:

Enter the number of documents proving compliance with any other requirement for the exercise of right to reclaim VAT as per Articles 107 and 108 of the VAT Act, for example, **in the case of catering services, a written declaration from the head of the eligible organisation regarding attendance by at least 10 invited persons at a reception held by that organisation.**

Enter the number of documents proving compliance with any other requirement for the exercise of right to reclaim excise duty as per Articles 47/A and 47/B of the Excise Act, as well as Article 12 c) and i), and Article 13 (1) a)-b) of the New Excise Act.

The tax authority will return the original invoices, import decisions and bank documents by post within 30 days of receipt.

The eligible person/organisation may request the documents to be returned no later than the date of the first instance decision by entering an "X" in the appropriate box.

If the request is submitted by a representative, the authorisation granted to him/her must be considered among the “other documents” – except for a permanent authorisation already registered – and the number of other documents must be determined accordingly.

Please note that if the supplied information and mandatory documents do not allow an informed decision to be made, the National Tax and Customs Administration may, by written request, call for additional information from the eligible person or organisation, setting a reasonable deadline for compliance.

IDIPL-02 sheet 2:

In the invoice summary the invoice details must be entered in the appropriate boxes as follows:

- date of issue (in year - month - day format);
- date of payment (i.e. the day on which the right to reclaim tax arose, in year - month - day format);
- serial number;
- name, address and tax number of the supplier of goods / services (hereinafter collectively: “invoice issuer”);
- total amount in HUF;
- the VAT base and amount expressed in HUF;
- for excise goods, the amount of excise duty expressed in HUF, and the type of the goods;
- in the case of catering services for a reception organised by a diplomatic or consular mission or international organisation, the number of participants (number of persons) indicated in the invoice.

The type of the excise goods included in the invoice can be selected from a drop-down menu by clicking in the field “Type of excise goods” as follows:

- 1. mineral oil (fuel)
- 2. alcohol products (alcohol)
- 3. beer
- 4. wine

- 5. champagne
- 6. intermediate alcohol products (alcohol)
- 7. tobacco products (tobacco)
- 8. energy products
- 9. alcohol products
- 10. beer
- 11. still and sparkling wine
- 12. other still and sparkling fermented beverages
- 13. intermediate alcohol products
- 14. tobacco products

From the list the options to be selected will be displayed depending on the date entered in the invoice payment date field.

Values 1 to 7 can be selected if the invoice payment date is 30th June 2017 or earlier. Values 8 to 14 can be selected if the invoice payment date is 1st July 2017 or later.

Considering that there is an overlap between the definitions as per the Excise Act and the New Excise Act, the following table will help to reconcile the product categories defined by the two Acts:

Act CXXVII of 2003 on Excise Duty and on the Special Rules for the Marketing of Excisable Products		Act LXVIII of 2016 on Excise Duty
wine	grape wine	➤ still wine
	other wine products	➤ other still fermented beverages
champagne		➤ sparkling wine
		➤ other sparkling fermented beverages
intermediate alcohol products	still	➤ intermediate alcohol products
	sparkling	➤ other sparkling fermented beverages
alcohol products		➤ alcohol products

The following table will help determine what is considered still wine and what is sparkling wine.

Categories of excisable goods (according to Directive 92/83/EEC)	Product categories according to Regulation (EU) No 1308/2013
---	---

still wine	<ul style="list-style-type: none"> - wine - semi-sparkling wine – including with added carbon dioxide - in a bottle with non-mushroom stopper - new wine still in fermentation - partially fermented grape must
sparkling wine	<ul style="list-style-type: none"> - champagne, quality champagne - sparkling wine - with added carbon dioxide - semi-sparkling wine – including with added carbon dioxide - in a bottle with mushroom stopper

Please note that in the case of "wine" listed under number 4 and "still and sparkling wine" listed under number 11, the excise duty on the purchase of grape wine is HUF 0. For example: Tokaji Aszú, Egri Bikavér, etc.

Please also note that the heading "Subtotals" refers to the subtotal at the applicable VAT rate.

Please complete sheet 02 sequentially.

Please note that you can only start a new sheet if you have completed all 7 lines of the previous form.

IDIPL-02 is a dynamic sheet, so you can use as many sheets as necessary.

IDIPL-03 sheet 3:

In the import decision summary the relevant details must be entered in the appropriate boxes as follows:

- date of issue for import decision (in year - month - day format);
- date of payment (i.e. the day on which the right to reclaim tax arose, in year - month - day format);
- import decision number;
- name, address and tax number of the supplier of goods / services (hereinafter collectively: "invoice issuer");
- total amount in HUF;
- the VAT base and amount expressed in HUF;
- the excise duty and the type of the excise goods as determined by the National Tax and Customs Administration.

By clicking on the box in the "Type of excise goods" field, you can select the type of the excise goods included in the import decision from a drop-down menu, as described for the IDIPL-02 sheet.

Please note that in the case of "wine" listed under number 4, the excise duty on the purchase of grape wine is HUF 0. For example: Tokaji Aszú, Egri Bikavér, etc.

Please complete sheet 03 sequentially.

Please note that you can only start a new sheet if you have completed all 8 lines of the previous form.

IDIPL-03 is a dynamic sheet, so you can use as many sheets as necessary.

What to do if there is a subsequent change in the amount of tax concerned with refund:

If the amount of tax originally concerned with the right to refund subsequently changes, the tax claimed or refunded will also change by an amount equal to the change.

If the amount of tax is reduced after the application has been submitted, the person or organisation eligible for the refund must notify the National Tax and Customs Administration without delay, but no later than 15 days from the date of accessing the document on which the difference is based, and reduce the tax claimed for refund by the amount of the difference, irrespective of any other requirement relating to the right to refund or, if the difference has already been refunded, repay the difference.

If the amount of tax increases after the application has been submitted, the person or organisation eligible for the refund may notify the National Tax and Customs Administration and increase the amount of the refund by the difference, also submitting the original document on which the difference is based or, if the application has already been granted, the eligible person or organisation may resubmit the application to the NTCA Large Taxpayers' Tax and Customs Directorate (KAVIG) with an amended content on condition that all other requirements relating to the right to refund are met. In this case the appropriate document must also be submitted within 15 days of accessing it, together with the original invoice.

Please note that the completed form must be authenticated in accordance with the selected method of submission. If the application is submitted on paper, it must be signed by the eligible person or the head of the eligible entity in the bottom right corner of the IDIPL-01 page, without which the application will be invalid!

National Tax and Customs Administration