

From 1 April 2023, VAT paid abroad can be reclaimed on form 23ELEKAFA

As of 1 April 2023, Hungarian taxpayers who want to reclaim the value added tax (VAT) passed on to them in another EU Member State will have to **submit form 23ELEKAFA** to the National Tax and Customs Administration.

Form 23ELEKAFA should be used in the following cases:

- for VAT refunds in 2023, if **Croatia is the Member State of refund** and **VAT is already charged in Euro** after 1 January 2023,
- for VAT refunds in 2023 if the refund is made **from a Member State of the Community other than Croatia**,
- **for VAT refunds in 2022** (except for VAT charged in Croatian kunas).

This is regardless of the year for which the VAT refund, adjustment or correction is requested.

For VAT refunds in 2022 for which **Croatia is the Member State of refund** and VAT is still charged in Croatian kunas, **form 22ELEKAFA shall be used until 30 September 2023**.

23ELEKAFA is available at the following link:

https://nav.gov.hu/nyomtatvanyok/letoltesek/nyomtatvanykitolto_programok/nyomtatvanykitolto_programok_nav/23elekafa

National Tax and Customs Administration