

How can you pay the NTCA as a foreigner?

Taxes, customs duties and other payment obligations recorded by the ***National Tax and Customs Administration (NTCA)*** must be paid into the corresponding public accounts, while fines, surcharges and related costs must be paid into separate accounts in Hungarian forints (HUF).¹ In this information note, you can read about the different methods of payment and about how they can be used.

I. Methods of payment

Foreign taxpayers can choose the following payment methods:

1. **Money transfer** from a domestic cash or payment account, either using the Instant Payment System,
2. **Credit card payment** through the Electronic Payment and Clearing System (EFER)
 - a) via POS terminals at customer services,
 - b) via VPOS, i.e. online payment by credit card via a virtual POS terminal,
3. **Bank-to-bank transfer** via the home banking interface of the payment service provider connected to the EFER,
4. **Cash transfer order**, i.e. a payment by yellow cheque,
5. **Transfer between tax accounts**,
6. **Other special payment methods**.

It is **important** to indicate on the remittance advice of the **transfer payment order** or on **the yellow cheque** the **tax identification number, tax code** or – in the case of paying customs duties – **the VPID number and the number of the administrative decision**. Without this, it may happen that NTCA only clears the paid amount late or incorrectly.

1. Money transfer

When making a money transfer, you can choose the appropriate account number and account name from the following list on the NTCA website:

<https://nav.gov.hu/en/main-tiles/LISTACCOUNTNR>

This is where you will also find detailed information on the Instant Payment System.

¹ Section 66 (1)-(2) of Act CL of 2017 on the Rules of Taxation (hereinafter: RTA).

2. Credit card payment

a) POS payments

Detailed information on credit card payments available at the customer services of NTCA can be found in [Information Booklet no. 35 on credit card tax payments](#) on the website of NTCA. This booklet is available in Hungarian only.

b) VPOS payments

VPOS, i.e., online payment by credit card, can be made as follows:

- **NTCA [Taxpayer Portal](#)** (abbreviated as ÜPO)
 - by clicking on the "Payment" button on the Payment and Order packages tile, you can access the ELECTRONIC PAYMENT SERVICE, including VPOS payment,
 - by clicking on the "PAYMENT" button in the sidebar of the Taxpayer Portal interface,
 - by clicking on the "Payment of arrears" button after a querying a tax account using the Tax Account tile,
 - in the **Online Applications** tile, by clicking on the payment (EFER-house bank, VPOS) button, you can access the ELECTRONIC PAYMENT SERVICE, including VPOS payment,
- **[Online Form Filling Application](#)** (abbreviated as ONYA)
 - by clicking on the "PAYMENT" button in the sidebar of the ONYA interface, you can access the ELECTRONIC PAYMENT SERVICE, including VPOS payment ("*Create a new package*"),
 - through the current tile in the **DOCUMENTS menu item**, you can access the ELECTRONIC PAYMENT SERVICE, including the VPOS payment ("*Payment in connection with a return*"),
- **eBEV portal**
 - the VPOS payment method must be selected **under the EFER / transfer order packages menu item** ("*empty VPOS data input field*"),
 - VPOS payment related to tax account query ("*VPOS payment related to CEF query*") must be selected under **SERVICES / Tax account and surcharge data / Tax account menu item**,
- **eSZJA interface**
 - natural persons can also set up VPOS transfer packages to settle their payment obligations arising from their **personal income tax return**,
- **Mobile app called NTCA-Mobil (NAV-Mobil)**
 - motor vehicle tax can be paid in the **Motor vehicle tax menu item** (motor vehicle tax can also be settled by using the link "PAYMENT" in the NTCA notification letter that navigates the user to the credit card payment).

The payment order package **can also be drawn up by the taxpayer's representative**, if he/she has a right on the UJEGYKE form at least according to point 7 a) of block E on the sub-form UJEGYKE-1 for the taxpayer i.e., [*Matters related to the settlement of tax accounts*"].

3. Bank-to-bank transfer

Bank-to-bank transfer is possible via the home banking interface of the payment service provider connected to the EFER.

Currently, the following bank customers can benefit from the bank-to-bank transfer service if this is included in their service contract.

- MBH Bank Nyrt., i.e., (Public Limited Company (by Shares)) (customers of former MKB Bank Zrt. and Budapest Bank Zrt.) and
- UniCredit Bank Hungary Zrt.

Bank-to-bank transfer is possible as follows:

- **NTCA Taxpayer Portal** (abbreviated as ÜPO)
 - by clicking on the "Payment" button on the Payment and Order packages tile, you can access the ELECTRONIC PAYMENT SERVICE, including VPOS payment,
 - by clicking on the "PAYMENT" button in the sidebar of the Taxpayer Portal interface,
 - by clicking on the "Payment of arrears" button after a querying a tax account using the Tax Account tile,
 - in the **Online Applications** tile, by clicking on the payment (EFER-house bank, VPOS) button, you can access the ELECTRONIC PAYMENT SERVICE, including bank-to-bank transfer payment,
- **Online Form Filling Application** (abbreviated as ONYA)
 - by clicking on the "PAYMENT" button in the sidebar of the ONYA interface, you can access the ELECTRONIC PAYMENT SERVICE, including bank-to-bank transfer payment (*"Create a new package"*),
 - through the current tile in the **DOCUMENTS menu item**, you can access the ELECTRONIC PAYMENT SERVICE, including bank-to-bank transfer payment (*"Payment in connection with a return"*),
- **eBEV portal**
 - under the **EFER / Order packages / PAYMENT menu item**, you must select the *"House Bank"* payment method (*"empty House Bank recording"*), i.e. bank-to-bank transfer,
 - under **SERVICES / Tax account and surcharge data / Tax account menu item**, you must select the House bank payment related to the tax account

query ("*House bank payment related to CEF query*"), i.e. bank-to-bank transfer.

The payment order package **can also be drawn up by the taxpayer's representative**, if he/she has a right on the UJEGYKE form at least according to point 7 a) of block E on the sub-form UJEGYKE-1 for the taxpayer i.e., [*"Matters related to the settlement of tax accounts"*]).

4. Cash transfer order

To pay by post, you can request a yellow cheque as follows:

- on the **NTCA Info Line**, by selecting menu item 3 (from within the country: 1819, from abroad: +36 (1) 461-1819),
- in the **Online Form Filling Application** (ONYA), by clicking on the new form/notification button, you can access the CSEKK application available in the applications menu item which may be submitted online with electronic identification, or you can print it out without electronic identification and submit it on paper to the competent NTCA directorate,,
- on the form named "**Application for a cash transfer order (cheque)**" [[*Kérelem készpénzáttutalási megbízás \(csekk\) igényléséhez*](#)], which can be downloaded from the NTCA website and must be submitted in paper to the competent NTCA directorate),
- at the **NTCA customer services**, in person.

5. Transfer between tax accounts

If they have an overpayment on other taxes, foreign taxpayers can also settle their payment obligations by transferring any surplus amount to another tax account:²

- this is done by submitting **an application form for transfer and disbursement called ATVUT17**, called form for transfer and disbursement available in both the [ONYA](#) and the [ÁNYK](#) (see both above),
- or, if a tax return (self-assessment) includes reclaimable tax, **sheet no. '170' of the tax return** shall be completed.

Detailed information on the transfer between tax accounts is available in the completion guide to the [form for transfer and disbursement](#) and of the tax returns.

6. Other special payment methods

- When acquiring the ownership of a motor vehicle or trailer or the right of pecuniary value to a motor vehicle or trailer, the property acquisition duty **may also be paid in cash to the cashier** of the district office.³

² Section 74 (1) of RTA.

³ Section 76 (1) of Act XCIII of 1990 on Duties.

- **Transfers from a foreign payment account** in a currency other than HUF. For a detailed description of such transfers, please refer to the information booklet named "[Valid list of IBAN account numbers and tax codes of NTCA for taxation purposes](#)".
- You cannot pay NTCA by a **pink cheque** (i.e. domestic postal payment order). Magyar Posta Zrt. will reimburse the sender for the money posted in this way. In this case, the tax is not considered to have been paid, despite the taxpayer's intention. You can read more about this in the *information notice on the consequences of tax payments made by pink cheques* (in Hungarian only).

II. Which payment method can foreign taxpayers choose?

Two criteria determine which of the payment methods listed under heading I a foreign taxpayer can choose:

- on the one hand, **whether the payer is obliged to open a cash account, payment account⁴**
- on the other hand, whether the payer is a **natural person or a non-natural person⁵**

Based on the above, these are the payment options for each type of taxpayer:

	Payer is obliged to open a cash/payment account	Payer is <u>not</u> obliged to open a cash/payment account
Natural person	<ul style="list-style-type: none"> • Money transfer from a domestic payment account, • POS payment, • VPOS payment, • bank-to-bank transfer. 	<ul style="list-style-type: none"> • Money transfer from the domestic account, • POS payment, • VPOS payment, • bank-to-bank transfer, • yellow cheque.
Non-natural person	<ul style="list-style-type: none"> • Money transfer from the domestic account, • POS payment - only certain taxes, • VPOS payment - only certain taxes, • bank-to-bank transfer. 	<ul style="list-style-type: none"> • Money transfer from the domestic account, • POS payment - only certain taxes, • VPOS payment - only certain taxes, • bank-to-bank transfer • yellow cheque.

1. Those required to opening a cash/payment account

- domestic legal persons (typically companies),
- a branch of a foreign undertaking in Hungary,
- foreign enterprises with a financial representative⁶,

⁴ Section 20 (1)-(3) of Government Decree No. 465/2017 (XII. 28.) on the Detailed Rules of Tax Administration Procedure (hereinafter: Adóig. vhr.).

⁵ Section 58 (1)-(6) of Adóig. vhr.

⁶ Section 20 (3) of Act CLI of 2017 on Tax Administration and the Regulation of Tax Administration (Tax Administration Act).

- natural persons liable to pay VAT, including sole proprietors.

Domestic legal persons and foreign companies with a financial representative are together considered to be ***NON-natural persons obliged to open a payment account***, and natural persons obliged to pay VAT are considered ***natural persons obliged to open a payment account***.

Taxpayers required to opening a cash/payment account⁷:

- shall have at least one domestic cash payment account,
- may open a cash payment account only in the course of its regular economic activity,
- is obliged to keep its funds (except for petty cash) in a cash account, to carry out its cash transactions in a cash account and to conclude an account agreement for this purpose
- shall make its payment obligations by transfer from its domestic cash/payment account.

Natural persons obliged to open a payment account (the natural person liable to pay VAT) can pay to the NTCA in the following ways:

- by money transfer from the domestic account,
- by bank-to-bank transfer,
- by POS payment - only certain taxes defined by law,
- VPOS payment - only certain taxes defined by law.

Non-natural person obliged to opening a cash/payment account (legal persons and foreign company with a financial representative) can pay NTCA as follows:

- by money transfer from the domestic account,
- by bank-to-bank transfer,
- by POS payment - only certain taxes defined by law,
- VPOS payment - only certain taxes defined by law.

Non-natural persons can use electronic payments (i.e. POS and VPOS) to pay the following taxes stipulated in the relevant law⁸:

- procedural duties (tax codes 221, 521),
- administrative service fees payable for procedures initiated with NTCA (tax code 219),
- public burdens payable in relation to simplified employment (tax code 239),

⁷ Section 114 of RTA.

⁸ Section 58 (4) of Adóig. vhr.

- fines imposed by NTCA under the Road Traffic Act (tax code 957), where the (file) number of the administrative decision needs to be provided, and
- itemized payables (tax codes 902, 910, 956, where the (file) number of the administrative decision needs to be given, in the case of tax code 914 a decision file number only needs to be entered if the taxpayer does not have a 1063 permit type.

2. Those who are not required to open a cash/payment account

- all taxable persons who are not obliged to open a payment /cash account (*i.e. not a domestic legal person, not a foreign company with a financial representative⁹ and not a natural person or self-employed person liable to pay VAT*).

Taxpayers¹⁰ not required to opening a cash/payment account should make their payments

- by money transfer from their domestic cash/payment account, or
- by cash transfer order.

Natural persons not required to opening a cash/payment account can make their payments to NTCA

- by money transfer from their domestic cash/payment account,
- by yellow cheque,
- by bank-to-bank transfer,
- by POS payment, or
- by VPOS payment.

Non-natural persons not required to opening a cash/payment account can make their payments to NTCA

- by money transfer from their domestic cash/payment account,
- by yellow cheque,
- by bank-to-bank transfer,
- by POS payment - only certain taxes defined by law, or
- by VPOS payment - only certain taxes defined by law.

Non-natural persons can use electronic payments (i.e. POS and VPOS) to pay the following taxes stipulated in the relevant law¹¹:

- procedural duties (tax codes 221, 521),
- administrative service fees payable for procedures initiated with NTCA (tax code 219),

⁹ Section 20 (3) of the Tax Administration Act.

¹⁰ Section 20 (1)-(3) of Adóig. vhr.

¹¹ Section 58 (4) of Adóig. vhr.

- public burdens payable in relation to simplified employment (tax code 239),
- fines imposed by NTCA under the Road Traffic Act (tax code 957), where the (file) number of the administrative decision needs to be provided, and
- itemized payables (tax codes 902, 910, 956, where the (file) number of the administrative decision needs to be given, in the case of tax code 914 a decision file number only needs to be entered if the taxpayer does not have a 1063 permit type.

Hungarian Tax and Customs Administration