

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** under the **tax account tile** after querying the tax account, you can access the ELECTRONIC PAYMENT SERVICE, including VPOS payment ("*Accessing the payment service*") and/or
 - 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 left-hand menu system 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** under the **tax account tile** after querying the tax account, you can access the ELECTRONIC PAYMENT SERVICE, including bank-to-bank transfer payment (*"Accessing the payment service"*) and/or
 - 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 left-hand menu system 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**
 - users shall choose the menu item "EFER", within which the submenu item "Transfer order packages" shall be selected.

When creating the payment order package, the payment method must be set to "Bank-to-bank transfer" [*"Házibankos"*]).

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), you can access and submit a CSEKK application by clicking on the New Form / Notification button in the Applications menu,
- on the **form named CHEQUE [CSEKK]**, which can be downloaded from the NTCA website (to be filled in using the General Form Filling Framework (i.e., [ÁNYK](#) in Hungarian) that can then be sent to NTCA using the client identification system (so called Client Gate) or printed out and sent on paper to the relevant NTCA directorate),
- on the form named "**Application for a cash transfer order (cheque)**" [[Kérelem készpénzáttalási 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
- **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

² Section 74 (1) of RTA.

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

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?

A foreign taxpayer is a non-resident private individual and a foreign company.⁴

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 account**⁵
- on the other hand, whether the payer is a **natural person or a non-natural person**⁶

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
Foreign natural person	<ul style="list-style-type: none"> • Foreign natural persons are <u>not</u> required to open a cash/payment account. 	<ul style="list-style-type: none"> • Money transfer from the domestic account, • POS payment, • VPOS payment, • bank-to-bank transfer, • yellow cheque.
Foreign non-natural person	<ul style="list-style-type: none"> • Money transfer from the domestic account, • POS payment - only certain taxes, 	<ul style="list-style-type: none"> • Money transfer from the domestic account, • POS payment - only certain taxes,

⁴ **Non-resident private individual:** any living natural person taxpayer with a domestic tax identification number who is a non-resident individual under the Act on Personal Income Tax (currently Point 3 of Section 3 of Act CXVII of 1995) in force:

- non-resident private individual' shall mean any natural person other than a resident private individual; and
- any person who has been granted permanent resident status under Paragraph e) of Subsection (1) of Section 35 of Act II of 2007 on the Admission and Right of Residence of Third-Country Nationals, provided that the private individual in question spends less than 183 days in the territory of Hungary in an twelve-month period, including the day of entry and the day of exit.

Foreign company: any active, non-resident, non-natural person taxpayer that is not required to be established for economic purposes in connection with its domestic economic activity (does not have a registered office or place of business in the country), of which:

- **a foreign company with a financial representative:** a foreign company that appoints a financial representative to fulfil its domestic tax obligations (by obligation or by choice), during the period of the representation
- **a foreign company without a financial representative:** a foreign company that does not appoint a financial representative to fulfil its domestic tax obligations or the representation has ceased.

⁵ Section 20 (1)-(3) of Government Decree No. 465/2017 (XII. 28.) on the Detailed Rules of Tax Administration Procedure (hereinafter: Adóig. vhr.).

⁶ Section 58 (1)-(6) of Adóig. vhr.

	<ul style="list-style-type: none"> • VPOS payment - only certain taxes, • bank-to-bank transfer. 	<ul style="list-style-type: none"> • VPOS payment - only certain taxes, • bank-to-bank transfer • yellow cheque.
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1. Foreigners required to opening a cash/payment account

This includes only foreign companies⁷ with a financial representative, as foreign natural persons are not obliged to open a cash/payment account.

Taxpayers required to opening a cash/payment account⁸:

- 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.

Non-natural foreign person obliged to opening a cash/payment account, i.e. a 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 law⁹**:

- procedural duties (tax codes 221, 521),
- administrative service fees payable for procedures initiated with NTCA (tax code 219),
- registration fee related to employment with earnings outside the tax system (tax code 302),
- 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

⁷ Act CLI of 2017 on Tax Administration and the Regulation of Tax Administration (Tax Administration Act).

⁸ Section 114 of RTA.

⁹ Section 58 (4) of Adóig. vhr.

- 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. Foreigners **not** required to opening a cash/payment account

These include

- foreign companies without a financial representative, and
- foreign natural persons.

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.

Foreign 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.

Foreign 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),

¹⁰ Section 20 (3) of the Tax Administration Act.

¹¹ Section 58 (4) of Adóig. vhr.

- registration fee related to employment with earnings outside the tax system (tax code 302),
- 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