

Frequently asked questions about personal income tax returns

This document gives answers to frequently asked questions regarding the draft tax return.

The questions are grouped into the following topics:

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If you do not find an answer to your question, please call 1819, the Infoline of the National Tax and Customs Administration (NTCA), where our colleagues will be at your disposal from 8.30 to 16.00 from Mondays to Thursdays, and from 8.30 to 13.30 on Fridays.

The NTCA will not provide information about specific taxpayers and individual tax issues in e-mail. You or your authorised representative may apply for such information in a signed letter addressed to the competent NTCA directorate, sent by mail, or on phone number 1819 in menu point 2, using your customer identification number, i.e. PIN code, which you may request on a form called TEL. You or your authorised representative may administer your tax issues personally, too, in the customer service offices of the NTCA.

I. Technical questions - accessing, modifying and filing the draft tax return

1. I have electronic access. How can I access my draft tax return?

Based on the data in its records, collected from the declarations and data supplies of employers and payers, NTCA will produce the draft tax returns of private persons in 2024, too, without a special request to do so.

The draft tax return has been available electronically on the NTCA website since 15 March 2024.

By clicking on "Login" in the [eSZJA \(i.e., ePIT\) portal](#), the system directs you to the "IDENTIFICATION SERVICES" page, where you can use the KAÜ identification - client gate, e-identity card, telephone identification or facial identification - to be able to view and modify the draft tax return and make a declaration to offer the 1+1 percent of your tax for a specific purpose.

2. How can I access my draft tax return, if I have no electronic access?

Until 18 March 2024, private persons may ask the NTCA to send them the draft tax return on paper. This request may be sent to the NTCA in several ways:

- **In an SMS** sent to phone number 06 30/344-4304, giving the tax identification number and the date of birth as follows:
SZJA (personal income tax)_{SPACE}tax identification number_{SPACE}yyyymmdd;
- on the **web form** available on the NTCA website;
- through the NTCA Infoline, on the phone (number: 1819);
- **on the form** titled „Request to receive the draft tax return on paper”, of code **[BEVERTVK](#)**;
- in a letter in free format, giving your tax identification number and date of birth,
- personally in our customer service offices.¹

Based on your request, your draft tax return will be sent to you by mail until 30 April 2024, with return receipt.

After 18 March 2024, the draft tax return may be requested and collected only personally in the NTCA customer service offices until 21 May 2024.

You can still open a client gate, in that case, your draft tax return can be accessed at the website of NTCA at the [eSZJA \(ePIT\) portal](#), and you can modify it if necessary.

¹ This part of the answer is no longer applicable from 18 March 2024.

3. Where will the NTCA mail my draft tax return?

If you have a storage space for notices (<https://tarhely.gov.hu>, <https://szuf.magyarorszag.hu>) and in the Instruction Records you indicated that the NTCA should not contact you in electronic way, we will use the contact address given in the instruction records. If you reported a mail address to the NTCA, then the letter will be sent there. In the absence of this, the draft tax return will be sent to your permanent address.

NTCA will start sending out the draft tax return from 18 March 2024, and you will receive it until 30 April at the latest by mail, with return receipt.

If necessary, you can reconcile the reported data:

- on phone number 1819 in menu point 2, if you have the customer identification number (i.e. PIN code) requested on the TEL form, or with Partial Code Telephone Identification (RKTA), or
- personally in our customer service offices.

4. What should I do if I receive the draft tax return?

If you have electronic access

If you agree with the draft tax return, you have nothing to do, your draft will become your valid tax return on 21 May 2024.

If you do not agree with the data in the draft tax return, you have to modify and submit it on the electronic interface.

You also have to edit the draft if you are

- a private entrepreneur (except when you suspended your activity or if you were subject to the KATA system for the whole year of 2023),
- a primary agricultural producer, or
- a private person subject to VAT.

In this case, you shall add any data to your draft tax return on which the NTCA has no information. This you can do on the e-SZJA portal.

When you enter the online interface, the "Tax return for 2023" tile will show the status of the tax return. By clicking on the "Review" button you can view your tax return. By clicking on the "Modify or Add" button, you can open the form filling program.

The panel on the left of the web form filing program contains a list of topics, which serves as a table of contents to help you navigate between the topics when filling in the form.

The topic groups list the lines and fields for declaring each type of income, highlighting the most common types of income. By selecting a topic, you will see the lines you need to fill in, which can be completed immediately.

Above the list of topics is a keyword search, which allows you to search not only for tax terms, but also for commonly used words defined as keywords, and to search by the number of each tax return line.

By opening the three-dot icon (...) in the bottom right corner of the interface, you can click on the help tips to see a short tutorial on the most important tools for editing/modifying the form.

When you have carried out the necessary modifications and additions, and you have saved them, click on 'Proceed to tax return', then 'Submit' to send your modified draft. The status of your tax return will be 'Filed', and on the Profile page, under the status, you will see the sentence 'You have successfully filed your tax return'.

If you do not amend or supplement the draft, it will become your tax return as of 21 May 2024 without approval with the exception of primary agricultural producers, private person subject to VAT and sole proprietors taxed under the PIT regime in 2023, because they have to file their own tax returns.

If you have no electronic access

If you agree with the content of the draft tax return received on paper, you do not need to do anything, neither sign, nor return it.

If you do not agree with the contents of the draft, you have to file a 23SZJA tax return until 21 May 2024, because the paper-based draft cannot be corrected.

The 23SZJA form is available

- on the website at the [Preparing a tax return in 2023](#) link, where you can use the form filling programme even without electronic access, or
- in the general form filling programme (ÁNYK) at the following link: https://nav.gov.hu/nyomtatvanyok/letoltesek/nyomtatvanykitolto_programok/nyomtatvanykitolto_programok_nav/23szja

5. How can a child under the age of 18, who has electronic access, consult his/her draft tax return?

The draft tax return of a minor child can only be viewed and approved online by the child's legal representative. The minor child is not entitled to approve the draft tax return and use the system, even if he or she has electronic access.

To approve the draft online, the legal representative will need to obtain electronic authorisation by completing and submitting the UJEGYKE form, which can be downloaded from the NAV website.

6. I have forgotten my client gate password (my client gate) login password has expired, how can I get a new one?

In order to get a new valid password, fill in the form of 'Forgotten password' on the website of the client gate.

On this form please enter:

- your user name and
- your e-mail address you recorded during your registration.

The system will send you a single-use code to this e-mail address after your request. Then follow the instructions to be able to use the client gate again.

If your password has been expired for more than 60 days, you will need to activate the client gate by visiting any NTCA central customer service, any government service windows, certain postal customer services desks or the relevant consular mission in person. In this case, a personal visit is necessary, because you have to prove your identity for the activation.

7. I have no client gate yet, but I would like to open one in the near future. If I register for the client gate after 15 March, can I access the draft tax return on-line, and can I approve that through the client gate?

After the registration for the client gate, you can see, modify and approve the produced draft tax return. If you met your tax return obligation earlier in another way, you can access your draft tax return under the 'Documents' menu.

If you have another electronic access possibility - e-identity card, telephone identification (RKTA), facial identification -, then you can view your draft tax return on the [eSZJA \(ePIT\) portal](#) even without client gate registration.

8. How can I perform a self-revision of my personal income tax return?

You can perform a self-revision on the eSZJA (ePIT) interface by using the self-revision support function, or without it.

Use of the self-revision support function

The self-revision support feature is a service to facilitate the completion of the tax return in the web-based form filling program, available after KAÜ identification – client portal, electronic ID, telephone identification and facial identification.

If you wish to submit a self-revision, you should start from your valid tax return retrieved in the 'Retrieve and modify tax return' menu item (hereinafter: initial tax return), and then perform the self-revision. When you use this function, the programme will automatically calculate and fill in the self-revision fields and the lines of ELL codes from the data of the initial and the modified tax returns.

The programme fills in the self-revision fields if the obligation changes by more than HUF 1000.

If the self-revision results in an increased obligation, the ELL-45 line will display the amount of the self-revision surcharge. If the self-revision surcharge does not exceed HUF 1000, line ELL-45 will display zero forint.

If the self-revision results in the assessment of tax to be refunded, then check the code box of 'Please refund or transfer the amount to be recovered', and the programme will fill in the fields in lines 'Transfer and refund request', 'To be debited' and 'To be refunded'.

Without the self-revision support function

After logging in, click on the 'View tax return', then the "New tax return with earlier data" field, then you can edit the draft tax return filed earlier. First enter the correct data - for instance, tax benefits -, then attach the self-revision annexes to the tax return as follows.

In the list of groups of topics, click on the "Correction, adjustment, self-revision" topic to see the rows to complete the self-revision. In the 'Nature of tax return (self-revision, correction)' box enter a letter 'O' into the displayed field to indicate that this is a self-revision.

After that, add the fields 'Self-revision fee', 'Obligation base difference and obligation change by tax type', and if necessary, for example when self-revising because of voluntary pension fund, NYESZ-R or pension insurance declaration - the fields 'Reason and method of self-revision' shall also be filled in. In the fields so displayed, enter the change in the tax obligation (e.g., ELL-1 line: Difference in base of personal income tax obligation, change in obligation).

If you have tax refundable after the modification, you must also fill in the fields required for the refund, which you will find under the topics "Tax refundable, transfer and reimbursement request...". In the lines "Refund details", you must indicate that you want a part of the refundable amount(s) due to be refunded and/or transferred to an other tax obligation, and then you must enter the account number or postal address to which the NTCA will transfer the refund. In the "Transfer and reimbursement request" box, you must enter the tax code of the type of tax to be debited (e.g. personal income tax: 103) and the amount of the refund in HUF.

After the modification, the data entered has to be saved by clicking on the 'Save' button. You can check the correctness of the data you have changed by clicking on the "Verify" button. If the data are correct, click on the "Proceed to submission" button and submit the return by clicking on the "Submit" button.

9. What should I do if I have electronically approved the draft tax return prepared by NTCA and now I want to change it because I forgot to enter my income from renting out and the tax advance paid?

After the draft tax return has been approved, the draft tax return becomes a valid one, so

no changes can be made to it. Taxes and taxable bases can only be amended by self-revision, which requires the submission of a 23SZJA tax return either electronically or on paper, with self-revision marked on the main page of the form. Self-revision can also be done using the online form-filling interface.

[Please consult answer to question 8 for more information on the steps of the self-revision.]

10. Despite asking for it several times, I have not received my 22M30 certificate from my employer. What should I do?

Employers had to issue the certificates about incomes paid in 2023 and about taxes and contributions deducted until 31 January 2024 to the employees. If you are not able to collect your certificate from your employer, you may request the NTCA to give you the data available based on the employer data supplies ('08M).

You may request the disclosure of the payer data on a paper request signed by you, at the NTCA tax and customs directorate that is competent at your place of residence.

In your request, please specify which employer's '08M monthly tax and contribution return data and for what time period you need.

11. Unfortunately, I sent a blank PIT return by mistake. Please consider this as irrelevant. Is there anything I should do in this case?

An incorrectly filed basic return cannot be cancelled. If you have mistakenly filed a blank PIT return, you can amend the return by self-revision. The self-revision can be made using form 23SZJA or, for individuals with electronic access, using the [eSZJA \(i.e. ePIT\) portal](https://nav.gov.hu/szja) available at <https://nav.gov.hu/szja>.

[Please consult answer to question 8 for more information on the steps of the self-revision.]

II. Payment and refund of personal income tax

12. The balance of the draft tax return shows an amount to be paid as personal income tax, but I paid this amount in 2023 with bank transfer. I did not have to pay tax advance during the year. What should I do?

Private persons, primary agricultural producers, and private entrepreneurs subject to value added tax must file their tax return until 20 May of the year following the tax year and pay the tax.

This means that the personal income tax return about 2023 contains the tax to be paid until 21 May 2024.

When the NTCA sends you the draft tax return produced by it, the tax current account is not checked, as the deadline of paying the tax is not expired yet. Any tax amount paid before the deadline will be indicated as overpayment on your tax account.

If you have electronic access

The draft does not include the amount of personal income tax you have paid during the year, so you need to amend the draft tax return and by adding line 74, i.e. field 'Tax advance, tax paid by the taxpayer', you need to indicate the amount of personal income tax you paid in during the year. Then the amount under the tax to be paid in line 79, the balance of the tax return is deleted, and after the processing of the tax return, the balance of the overpayment is sorted out.

If you have no electronic access

The draft tax return does not include the amount of personal income tax you have paid during the year, so you must file your 23SZJA tax return by 21 May 2024. In line 74 of this tax return, i.e. field 'Tax advance, tax paid by the taxpayer', indicate the amount of tax you paid in during the year. Thus, the amount under the tax to be paid will be zero in line 79, and after the processing of the tax return, the overpayment will be terminated on your tax account.

13. How can I ask for payment in instalments in the draft tax return?

If you have electronic access

Taxpayers having electronic access may modify their draft tax return on the [eSZJA \(i.e. ePIT\) portal](#) that can be accessed from the NTCA website.

In the draft tax return opened for modification, by selecting the topic "Tax refundable, transfer and reimbursement request, payment in instalments", under line 81: 'I declare that for my personal income tax and social contribution tax payment obligations that together do not exceed HUF 500 thousand, I agree to pay equal instalments without surcharges, for twelve months at the most starting from the due date. You can enter the number of instalments by filling in the code box below (2, 3, 4, 5, 6, 7, 8, 9, 10, 11 or 12 months).

If you have no electronic access

If you agree with the contents of the draft tax return sent by mail, you may indicate the selection of the payment in instalments on the additional statement sent as an annex to the draft tax return. Please return the completed and signed form to the NTCA until 21 May 2024 by mail.

If you have to extend or modify the tax return for other reasons, too, then you have to submit the 23SZJA tax return until 21 May 2024. In this case, ask for the payment in instalments in line 81 of sheet C) of the 23SZJA tax return form.

14. How can I request and in what time will I get the tax that can be refunded?

Any tax claimed will be paid by the NTCA within 30 days after the receipt of the tax return or the approval and submission of the amended draft tax return. When calculating the 30 days, the lead time for possible postal delivery should also be considered.

If the private individual does not submit the data required for the refund to NTCA by 21 May 2024, the NTCA will not reimburse the tax refundable. In such cases, the individual can request payment by submitting a separate application for reimbursement.

If you have electronic access

Taxpayers having electronic access may modify or extend their draft tax returns on the [eSZJA portal](#) that can be accessed from the NTCA website.

When supplementing the tax return, you can add the fields for the refund data by selecting the "Tax refundable, transfer and reimbursement request, instalment payment" topic, and by filling them in you can initiate the refund of the tax refundable.

In the displayed fields, mark the option of 'Claiming the refund of the entire amount/amounts', then enter your mail address or current account or payment account number.

If you have no electronic access

If you agree with the contents of the draft tax return sent by mail, you may indicate the data required for the refund on the additional statement sent as an annex to the draft tax return. You have to indicate the possibility of claiming the whole possible amount/amounts, and you have to specify your mail address or your current account or payment account number.

Please return the completed and signed form to the NTCA until 21 May 2024 by mail.

If you have to supplement or modify the tax return for any other reason, too, then you have to file the 23SZJA tax return until 21 May 2024, and indicate the data required for the refund in block D) of the main page.

If, by the deadline above, the individual does not return the declaration, he or she can request the surplus tax to be paid out subsequently using form named ATVUT17.

15. If the draft tax return contains personal income tax to be paid, how can I pay it?

If you must pay personal income tax simultaneously with filing your tax return, you have several options to do so:

- on the e-SZJA (i.e., e-PIT) portal with bank card;
- by bank transfer from your retail current account to the NTCA account No 10032000-06056353, called Personal income tax collection from private persons, primary agricultural producers, private entrepreneurs, and payers. In the communication field of the transfer order your tax number or tax identification code needs to be entered;
- at the NTCA customer service offices, with bank card payment through a POS terminal;

- with electronic access on the eBEV portal or the NTCA Taxpayers' Portal (abbreviated ÜPO in Hungarian) or the Online Form Filling Application (abbreviated ONYA in Hungarian) with online bank card payment through the internet (VPOS);
- with cash transfer order, i.e., by 'cheque', which you can request on the CHEQUE form in any of the NTCA customer service/branch offices or on the phone, on the NTCA Infoline 1819.

Detailed information on how to pay your tax can be found on the website of NTCA in the document named "[How to pay the NTCA?](#)". [[Hungarian version](#)]

III. Claiming benefits/allowances/reductions

16. Since July 2023, I have been a mother of four children. During the year, I did not ask for the benefit of mothers with four or more children (hereinafter: NÉTAK). I have a wage only; I do not get any other benefit. How to enforce the NÉTAK in the tax return?

If you have electronic access

If you wish to enforce the NÉTAK in your draft tax return, you can do that on the web interface as follows:

In the left-hand panel, scroll down the list of topics and select the line "Tax allowance for mothers with four or more children" (abbreviated as *NÉTAK* in Hungarian). If the line does not appear, then at the end of the list of topics, click on "Identification details"/"Taxpayer identification details" to verify that the "Gender" field is 2, as NÉTAK is only available to women. On the right, the lines for claiming NÉTAK shall appear.

Steps to fill in:

- In the declaration for at least four children, the type of the allowance: Enter code 2 (wishing to claim benefit/allowance of mothers of four or more children) and the names and tax identification numbers of the children.
- As eligibility opened during the year, you have to declare that in line 114, the date of the start of the eligibility is 01.07.2023.
- From the wage incomes in line 1, enter the income received for the months from July to December in line 23, field "Amount of benefit". For instance, if your monthly income is HUF 300 thousand, then enter $300,000 \times 6 = 1,800,000$.

You can access the lines for claiming the refund by scrolling down the list of topics in the left-hand panel and clicking on the line "Fields to fill in for tax refundable, transfer and reimbursement request, instalment payment". Among the refund data, indicate that you claim the full possible amount(s), then specify your account number or mail address where the NTCA can transfer the amount due to you.

The data entered should be saved by clicking on the "Save" button. You can verify the

correctness of the data thus modified by clicking on the "Verify" button. If they are correct, the tax return can be filed by clicking on the "Proceed to submission" button and then on the "Submit" button.

If you have no electronic access

If you do not agree with the contents of the tax return sent to you by mail, or if it needs some additions, submit a 23SZJA tax return until 21 May 2024.

The form is available

- at the link on the internet form filling interface "[preparing a tax return in 2023](#)", where you can use the form filling programme even without electronic access, and you may print a blank tax return in pdf format,
- in the general form filling programme (ÁNYK) at the link below: https://nav.gov.hu/nyomtatvanyok/letoltesek/nyomtatvanykitolto_programok/nyomtatvanykitolto_programok_nav/23szja

You can make your statement about the NETAK on the 23SZJA-01 and 02 sheets. You can claim the allowance/benefit/reduction on sheet 23SZJA-A (in line 23).

Regarding the NETAK, you can consult information [leaflet no. 73 about tax base allowances in the personal income tax, which is available at this link](#) (in Hungarian only).

17.If I had employment in a certain part of the year only, can I claim the family tax allowance or the first marriage allowance or the severe disability allowance in my tax return on a pro rata basis only?

A) Family tax allowance

The family tax allowance may be claimed for months in which the beneficiary is entitled to family allowance for a dependent or is entitled to family allowance in his/her own right or receives a disability benefit, regardless of the number of months of employment. The family tax allowance can be claimed on income included in the consolidated tax base for the whole year, and – as family social security allowance – on social security contributions. The tax allowance is therefore not only for the months during which you have been in employment.

If you have electronic access

If you wish to modify the draft tax return prepared by the NTCA for the family tax allowance in the electronic interface, you can do so as follows:

In the left-hand panel, scroll down the list of topics and select "Family tax allowance". This will bring up the lines related to the family tax allowance.

You can access the lines for claiming the refund by scrolling down the list of topics in the left-hand panel and clicking on the line "Fields to fill in for tax refundable, transfer and reimbursement request, instalment payment". Among the refund data, indicate that you

claim the total available amount or amounts, then specify your account number or mail address where the NTCA can transfer the amount due to you.

The data entered at the time of modification should be saved by clicking on the "Save" button. You can verify the correctness of the modified data by clicking on the " Verify " button, if they are correct, click on the " Proceed to submission " button and the tax return can be submitted by clicking on the "Submit" button.

To help you in claiming the family tax allowance and completing the tax return, you can use the help function available by clicking on the "i" icon in the lines.

If you have no electronic access

If you do not agree with the contents of the tax return sent to you by mail, or if it needs some additions, submit a 23SZJA tax return until 21 May 2024.

The form is available

- on the website at the link "[Preparation of tax return for 2023](#)", where you can use the form filling programme even without electronic access, and you may print a blank tax return in pdf format,
- in the general form filling programme (ÁNYK) at the following link:
https://nav.gov.hu/nyomtatvanyok/letoltsek/nyomtatvanykitolto_programok/nyomtatvanykitolto_programok_nav/23szja

You can make your declaration on the family tax allowance on forms 23SZJA-01 and 23SZJA-02. You can claim the tax allowance on form 23SZJA-A, in lines 33-43.

Regarding the family tax allowance, you can consult information [leaflet no. 73 about tax base allowances in the personal income tax, which is available at this link](#) (in Hungarian only).

B) First-marriage benefit

The first-marriage benefit is available to couples if at least one of them gets married for the first time. The benefit is due to the married couple for 24 months following the month of the wedding, provided that the marriage lasts that long. Thus, the benefit is not only for the months when you had employment.

This means that the benefit can be claimed if the employment does not exist all year, provided that your income belonging to the consolidated tax base is high enough to cover the amount of the benefit for the whole year.

If you have electronic access

If you wish to modify the draft tax return produced by the NTCA because of the first marriage benefit, you can do that in the following way in the electronic interface.

In the left-hand panel, scroll down the list of topics and select the "Tax allowance for

first-time married couples" line. This will bring up the lines related to the tax allowance for first-time married couples.

You can access the lines for claiming the refund by scrolling down the list of topics in the left-hand panel and clicking on the line "Fields to be filled in for tax refundable, transfer and reimbursement request, instalment payment". In the details for the refund, you must indicate if you are claiming back the full amount(s), and then enter the account number or postal address to which the NTCA will reimburse the refund.

The data entered at the time of modification should be saved by clicking on the "Save" button. You can verify the correctness of the modified data by clicking on the " Verify " button, if they are correct, click on the " Proceed to submission " button and the tax return can be submitted by clicking on the "Submit" button.

If you have no electronic access

If you do not agree with the contents of the tax return sent to you by mail, or if it needs some additions, submit a 23SZJA tax return until 21 May 2024.

The form is available

- on the website at the link "[Preparation of tax return for 2023](#)", where you can use the form filling programme even without electronic access, and you may print a blank tax return in pdf format,
- in the general form filling programme (ÁNYK) at the following link:
https://nav.gov.hu/nyomtatvanyok/letoltesek/nyomtatvanykitolto_programok/nyomtatvanykitolto_programok_nav/23szja

You can make your declaration for the tax allowance for first-time married couples in line 116 of form 23SZJA-02. You can claim the tax allowance on form 23SZJA-B, in line 31.

Regarding the first-marriage benefit, you can consult information [leaflet no. 73 about tax base allowances in the personal income tax, which is available at this link](#) (in Hungarian only).

C) Severe disability allowance

The personal benefit, i.e. the benefit for severe disability may be claimed by people

- with diseases listed in Government Decree 335/2009,
- receiving disability support, and
- receiving disability contributions.

During the existence of the condition of disability, the related medical certificate or the decision on the disbursement of the benefit is required to enforce the benefit, it reduces the consolidated tax base, and its amount is one third of the current minimum wage, HUF 77,300 in 2023 per month. Thus, the benefit is not only for the months when you had employment.

This means that the benefit can be enforced even if the employment does not exist during the whole year, provided that your income belonging to the consolidated tax base is high enough to cover the amount of the benefit for the whole year.

If you have electronic access

If you wish to modify the draft tax return produced by the NTCA because of the personal benefit, you can do that in the following way in the electronic interface.

In the left-hand panel, scroll down the list of topics and select the line "Personal tax allowance (severe disability tax allowance)". This will bring up line 29 of the tax return, which is for claiming the personal tax allowance.

You can access the lines for claiming the refund by scrolling down the list of topics in the left-hand panel and clicking on the line "Fields to be filled in for the tax refundable, transfer and reimbursement request, instalment payment". In the refund details, you must indicate if you are claiming back the full refundable amount(s), and then enter the account number or postal address to which the NTCA will reimburse the refund.

The data entered at the time of modification should be saved by clicking on the "Save" button. You can verify the correctness of the modified data by clicking on the " Verify " button, if they are correct, click on the " Proceed to submission " button and the tax return can be submitted by clicking on the "Submit" button.

If you have no electronic access

If you do not agree with the contents of the tax return sent to you by mail, or if it needs some additions, submit a 23SZJA tax return until 21 May 2024.

The form is available

- on the website at the link "[Preparation of tax return for 2023](#)", where you can use the form filling programme even without electronic access, and you may print a blank tax return in pdf format,
- in the general form filling programme (ÁNYK) at the following link:
https://nav.gov.hu/nyomtatvanyok/letoltesek/nyomtatvanykitolto_programok/nyomtatvanykitolto_programok_nav/23szja

You can claim the personal tax allowance on form 23SZJA-B, in line 29.

Regarding the personal tax allowance, you can consult information [leaflet no. 73 about tax base allowances in the personal income tax, which is available at this link](#) (in Hungarian only).

18. I'm a 22-year-old university student. In 2023, I worked for a company on a project based on a contract of engagement in June and July. My income was HUF 1.2 million. I had no other taxable income in 2023. For these two months, the company claimed the monthly amount of the benefit for young people under 25, and deducted tax advance from the remaining amount. Can I claim this amount to be refunded in my income tax return?

Yes. Those who were 22 years old in 2023 have been eligible for the benefit for young people under 25 in each month of the tax year, so they can claim a maximum of $(12 \times 499\,952) = 5\,999\,424$ HUF for the benefit for young people under 25 in the tax year. When deducting the tax advance, the payer claimed the benefit in an amount of HUF $(2 \times 499\,952) = 999\,904$ HUF from the 1.2 million HUF income, so the amount of income remaining after the deduction, i.e. $(1\,200\,000 - 999\,904) = 200\,096$ HUF, can be claimed in the tax return.

Line 25 of the draft tax return prepared by the NTCA includes the benefit for young people under 25 years of age, so this line must contain HUF 1.2 million as the basis for the benefit and as the amount of the benefit.

It is always advisable to verify the amount.

You can access the lines for claiming the refund by scrolling down the list of topics in the left-hand panel and clicking on the line "Fields to fill in for the tax refundable, transfer and reimbursement request, instalment payment". In the refund details, you must indicate if you are claiming back the full refundable amount(s), and then enter the account number or postal address to which the NTCA will reimburse the refund.

The data entered at the time of modification should be saved by clicking on the "Save" button. You can verify the correctness of the modified data by clicking on the "Verify" button, if they are correct, click on the "Proceed to submission" button and the tax return can be submitted by clicking on the "Submit" button.

19. I am 20 years old and I'm employed. My employer did not claim the benefit for young people under 25 in the year 2023. Can I claim it in my tax return? If so, how?

Yes, the benefit for young people under 25 can be claimed retrospectively in the tax return. NTCA will include the amount of the benefit for young people under 25 in the draft tax return, regardless of whether the benefit was claimed by the employer during the year or not.

If you have electronic access

Line 25 of the draft tax return includes the tax allowance for young people under 25. The amount and the basis of the tax allowance in this line may be the salary you earned in the tax year, up to a maximum of HUF 5 999 904.

Due to the claiming of the reduction in your income tax return, you can claim back the tax advance deducted during the year.

You can access the lines for claiming the refund by scrolling down the list of topics in the left-hand panel and clicking on the line "Fields to fill in for the tax refundable, transfer and reimbursement request, instalment payment". In the refund details, you must indicate if you are claiming back the full refundable amount(s), and then enter the account number or postal address to which the NTCA will reimburse the refund.

The data entered at the time of modification should be saved by clicking on the "Save" button. You can verify the correctness of the modified data by clicking on the "Verify" button, if they are correct, click on the "Proceed to submission" button and the tax return can be submitted by clicking on the "Submit" button.

If you have no electronic access

If you have asked NTCA to send you the draft tax return, it will include the tax allowance for young people under 25 that you may claim.

If you agree with the information in the draft tax return sent to you by post, you can provide the information required for the refund on the supplementary declaration (23SZJAK) sent as an annex to the draft tax return. You will need to tick the option 'full amount(s) to be claimed back' and provide your postal address or payment account number.

The completed and signed form must be sent by post to NTCA by 21 May 2024.

If you need to supplement or amend your draft tax return for any other reason, too, you have to file the 23SZJA tax return by 21 May 2024.

The reclaimed tax is paid by NTCA no later than on the 30th day after the receipt of the tax return/supplementary declaration of the draft tax return by NTCA. When calculating the 30 days, it is also advisable to consider the time required for postal deliveries.

20. I am 26 years old and in July 2023 my husband and I adopted a three-year-old girl. During the year I did not claim the tax allowance for mothers under 30. I only had income from wages during the year and I do not claim any other tax allowances, the family tax allowance is claimed by my husband. How should I claim the tax allowance in my draft tax return?

Should you wish to modify the draft tax return prefilled by NTCA to claim the tax allowance for mothers under 30, you can do so as follows.

In the left-hand panel, scroll down the list of topics and select the line "Tax allowance for mothers under 30". On the right-hand side, the lines related to claiming the tax allowance for mothers under 30 will appear. The procedure for filling in the form is as follows.

- You must make a declaration about the child, give his/her name and tax identification number. Enter code "4" (I wish to claim the tax allowance for mothers under 30 years of age) in the type of allowance field and code "3" (child adopted after 31 December 2022) in the legal title field for eligibility for mothers under 30 years of age.

- As the eligibility has started during the year, this must also be declared in line 115, the start date of the eligibility is 01.07.2023.
- Of the wage income shown in line 1, enter the income received for the months of July to December in line 27 if this amount does not exceed the maximum amount of the allowance you can claim, which is the product of the qualifying months and HUF 499 952, i.e. (6*499 952=) HUF 2 999 712. If your income earned during the qualifying months exceeds this amount, the amount of the allowance that can be claimed is HUF 2 999 712.

You can access the lines for claiming the refund by scrolling down the list of topics in the left-hand panel and clicking on the line "Fields to fill in for the tax refundable, transfer and reimbursement request, instalment payment". In the refund details, you must indicate if you are claiming back the full refundable amount(s), and then enter the account number or postal address to which the NTCA will reimburse the refund.

The data entered at the time of modification should be saved by clicking on the "Save" button. You can verify the correctness of the modified data by clicking on the "Verify" button, if they are correct, click on the "Proceed to submission" button and the tax return can be submitted by clicking on the "Submit" button.

IV. Questions on certain revenues and income

Income included in the consolidated tax base

21. Is the income from letting out a property included in the draft?

Letting out to the payer

If you, as a private person, let out the property to a payer, then the NTCA will produce the draft tax return, which contains the data regarding the income from letting out, the personal income tax advance deducted by the payer. If you had other taxable income, too, last year, for instance wage, that is also included in the draft.

If you are liable to pay VAT on your property rental activity, you cannot approve the draft tax return prepared by the NTCA without modifying or supplementing it.

Letting out to a private individual

If your income in 2023 was derived exclusively from rental activity and you rented out the property to a private individual, the NTCA will not prepare your draft tax return. The revenue from the rental of the property, the costs, the calculated income and the amount of the quarterly tax advance paid must be declared by the private individual in the 23SZJA tax return.

If, in addition to this income, you also had income for which the NTCA has data from payers, such as wages, the NTCA will prepare a draft tax return, but you will have to

supplement it with data on income from rental income.

If you have electronic access

The draft can be viewed and modified on the [eSZJA \(i.e., ePIT\)](https://nav.gov.hu) portal at <https://nav.gov.hu>. Here, clicking on "Login" will direct you to the "IDENTIFICATION SERVICES" page, where you can view the draft after the electronic identification (client gate, e-identity card, telephone identification or facial identification).

When modified, the lines for declaring income from the letting out of immovable property are included in the list of topics under the heading "Income from letting out and otherwise exploiting immovable property".

You can choose whether you want to declare income from long-term letting, accommodation services (private lodging) or short-term letting. You can also easily find the lines to declare your income earned from letting out immovable property by using the keyword immovable property in the "Search field".

The data entered should be saved by clicking on the "Save" button. If the data modified are correct, click on the "Proceed to submission" button and the tax return can be filed by clicking on the "Submit" button.

If you have no electronic access

If you have requested the draft tax return to be mailed to you by NTCA, you must file a 23SZJA return by 21 May 2024, as the draft cannot be modified.

The form is available

- on the website at the link "[Preparation of tax return for 2023](#)", where you can use the form filling programme even without electronic access, and you may print a blank tax return in pdf format,
- in the general form filling programme (ÁNYK) at the following link: https://nav.gov.hu/nyomtatvanyok/letoltesek/nyomtatvanykitolto_programok/nyomtatvanykitolto_programok_nav/23szja

22. In 2023, I earned altogether HUF 10 thousand from working as a student. They signed an employment contract with me. Do I have to declare this low amount of income, too?

The personal income tax return must be produced even if someone had a short employment and received a low amount of wage income. Independently of the amount of your wage income you got as a student in employment in 2023, the income is taxable, and it is included in the draft tax return produced by the NTCA.

If the student worker is under 25 years of age, he or she is eligible for the tax allowance for young people under 25, which will also be included in the draft tax return.

The draft can be viewed on the website of NTCA. Select the „eSZJA” (i.e. ePIT) icon at the

[eSZJA portal](#), then click on „Login” after which the electronic identification (client portal identification, e-identity card identification, telephone identification, facial identification) takes place.

If you do not have a client portal and you have asked for the draft to be sent to you by post, you will receive the draft by post.

If you find the draft tax return in order, you have nothing else to do, it will become your tax return on 21 May 2024.

Incomes taxed separately

23. If I sold a property in 2023, how can I add this to the draft tax return?

If the sale of the property is exempt from tax, or you sold it for a lower amount than the price you paid for it earlier, or you sold the property more than 5 years after its purchase, you do not have to indicate the income from the sale in the tax return, as you had no taxable income from the sale. In that case, it is not necessary to add the income from the sale of the property to the draft tax return.

If you had an income from the revenue of the sale, you should indicate it in the tax return. The draft tax return contains the data sent by the payers and employers, therefore the income from the sale of the property is not included in the draft tax return.

If you have electronic access

It is you who must modify the draft tax return in the electronic interface.

To add the lines related to income from the sale of immovable property to the draft when making the change, select the line "Income from the sale of immovable property" from the list of topics in the left-hand panel. You can also easily find the lines you are looking for by using the search term "Real estate/Immovable property" in the "Search" field.

To calculate the income from the sale of real estate, you need to enter the year of acquisition, the amount of proceeds from the sale, the costs associated with the sale, the amount spent on the acquisition and the amount of capital expenditure (i.e., investments). The program calculates the sales data for the property based on the values entered.

The data entered should be saved by clicking on the "Save" button. If the data modified are correct, click on the "Proceed to submission" button and the tax return can be filed by clicking on the "Submit" button.

To help you filling in the individual lines, you can use the help function available by clicking on the "i" icon at the end of the lines.

If you have no electronic access

If the income from the sale of property is not included in the draft tax return, it is you who must add it.

If the draft tax return sent to you by mail needs to be supplemented due to the sale of the property, you must file a 23SZJA return by 21 May 2024.

The form is available

- on the website at the link "[Preparation of tax return for 2023](#)", where you can use the form filling programme even without electronic access, and you may print a blank tax return in pdf format,
- in the general form filling programme (ÁNYK) at the following link: https://nav.gov.hu/nyomtatvanyok/letoltesek/nyomtatvanykitolto_programok/nyomtatvanykitolto_programok_nav/23szja

In the assessment of your income from the sale of property in 2023, you may use

- [Information Booklet no. 9](#), and
- also use the property sale calculator available on the NTCA website to determine the income: https://nav.gov.hu/ugvfeliranvtu/kalkulatorok/ing_kalk

24. If I sold movable assets in 2023, how can I add this to the draft tax return?

The draft tax return contains the data of monthly tax and contribution declarations and made and other data supplied by employers and payers, and included in the records of the NTCA, i.e. the income from the transfer of movable assets is not included in the draft tax return.

You must assess the tax on your income from the sale of movable property in your tax return and pay it by the deadline for filing your tax return.

Your taxable income from the sale of movable assets must be entered in line 163.

No tax liability arises if your total income from the sale of movable property does not exceed HUF 600,000, this income does not have to be included in the tax return. If the income exceeds HUF 600,000, the income must be assessed.

Also, no tax liability arises if your total income from the sale of movable property, if it is not derived from business activities, does not exceed HUF 200 000.

If the income earned under this legal title exceeds this amount, only the part above HUF 200,000 is subject to tax at the rate of 15%. In this case, the entire income must be declared, but the 15 per cent tax on it must be reduced by HUF 30 000.

If you sold the movable assets as part of an economic activity, as business, or on a permanent or regular basis in 2023, then, according to the rules of determining income from the sale of movable assets, this income will be considered as income from independent activity, and it has to be indicated in line 13. In that case, you have to pay social contribution tax of 3 per cent on the income, too. As the payment of the social contribution tax is the private person's obligation, the base of the personal income tax and the social contribution tax is 89 per cent of the income determined.

If you have electronic access

In the draft tax return, you can access the line relating to income from the sale of movable property by scrolling down the list of topics in the left-hand panel and clicking on the line "Other separately taxable income", and then entering the amount of income and the amount of expenses in line 163 of the lines on the right-hand side, and the program will calculate the income and the tax on it. In the "Search" field, you can also easily find the line you are looking for by using the term "movable".

The data entered should be saved by clicking on the "Save" button. If the data modified are correct, click on the "Proceed to submission" button and the tax return can be filed by clicking on the "Submit" button.

In the assessment of the income from the sale of movable assets and in filling in the tax return, the help function at the end of the line may help you by clicking on the 'i' icon.

If you have no electronic access

If the draft tax return sent to you by post needs to be supplemented because of the sale of movable property, you must file a 23SZJA return by 21 May 2024.

The form is available

- on the website at the link "[Preparation of tax return for 2023](#)", where you can use the form filling programme even without electronic access, and you may print a blank tax return in pdf format,
- in the general form filling programme (ÁNYK) at the following link: https://nav.gov.hu/nyomtatvanyok/letoltesek/nyomtatvanykitolto_programok/nyomtatvanykitolto_programok_nav/23szja

25. In 2023, I was involved in private lodging activities as a private individual with tax identification number, for which I selected the itemized lump-sum taxation. Do I have to indicate this income in my tax return, and if yes, in which line?

If the NTCA produced a draft tax return for you, for example because you had income from employment, too, in 2023, please fill in line 174, and enter the number of rooms and the amount of tax to be paid, which is HUF 38,400 per room per year.

Private persons opting for the itemized lump-sum taxation and involved in private lodging activities do not have to indicate their income in the personal income tax return.

If the NTCA did not produce a draft tax return for you, or you asked for the delivery of a paper-based draft, and you have to modify its contents, you have to produce your personal income tax return yourself.

The form is available

- on the website at the link "[Preparation of tax return for 2023](#)", where you can use the form filling programme even without electronic access, and you may print a

blank tax return in pdf format,

- in the general form filling programme (ÁNYK) at the following link:
https://nav.gov.hu/nyomtatvanyok/letoltesek/nyomtatvanykitolto_programok/nyomtatvanykitolto_programok_nav/23szja

You have to file your tax return by 21 May 2024.

V. Tax-exempt revenues and revenues not to be included in the income

26. Will the draft tax return include my income from simplified employment?

A private person does not have to file a tax return about his/her incomes from simplified employment, if his/her income does not exceed the exempted annual limit amount. A draft tax return is produced anyway, but if no taxable income of the private person was earned, the draft will not become a valid tax return.

When defining the exempted limit amount, multiply the number of days of employment by 130 per cent of the mandatory lowest wage, i.e. the minimum wage or guaranteed wage minimum that is valid on the first day of the tax year, defined as a daily wage, and that will be HUF 13,871 or 17,719.

So it is only the part above the exempted limit amount that has to be considered and declared as income.

If in 2023 you had an income from simplified employment over the exempted limit amount, then the draft tax return contains the income over the exempted limit amount and its tax.

Example:

Number of days of employment: 10

days Income received: HUF 150,710

Relieved amount: 10 days x HUF 13 871 = HUF 138 710

The amount in line 1 of the tax return:

150 710 – 138 710 = HUF 12 000

The draft tax return has been available electronically on the NTCA website since 15 March 2024 by selecting the eSZJA-icon, after KAŰ-identification (i.e., Central Identification Services).

By clicking on "Login" in the [eSZJA \(i.e., ePIT\) portal](#), the system directs you to the "IDENTIFICATION SERVICES" page, where you can use the KAŰ identification - client gate, e-identity card, telephone identification or facial identification - to be able to view and modify the draft tax return and make a declaration to offer the 1+1 percent of your tax for a specific purpose.

If you do not have a KAŰ identifier and you have asked for the draft to be sent to you by mail, you will receive the draft tax return delivered to you by mail.

If you find the draft tax return in order, you have nothing else to do, it will become your tax return on 21 May 2024.

27. Do I have to file a personal income tax return, if in 2023 I had only pension or disability benefit or allowance before age limit or service allowance?

The pension, the allowances to people with modified working abilities - disability allowance, rehabilitation allowance, allowance before age limit, and service allowance qualify as pensions from the aspect of the personal income tax, i.e. they qualify as tax-exempt benefits. There is no need to file a tax return about these allowances, and this benefit is not included in the draft tax return.

28. Will I receive a draft tax return if I received a scholarship at school only?

Scholarships received in respect of studies at a vocational training institution or higher education institution are tax-exempt, so there is no need to file a tax return about it, and the scholarship is not included in the draft tax return.

VI. Social contribution tax

Questions about the upper limit of taxation

Important! The upper limit of paying social contribution tax in 2023 is HUF 5,568,000 (24 x HUF 232,000).

29. On the wage of a pensioner employee in his own right, the employer does not have to pay social contribution tax. If a private person, as a member of a company, received dividends subject to taxation in Hungary in 2023, can the wage be included in the upper limit of tax when the social contribution tax is determined?

The upper limit of taxation includes - among others - incomes considered in the calculation of the tax base, tax base advance belonging to the consolidated tax base, including wages from employment, too. Consequently, the wage of a pensioner in its own right who is employed has to be included in the upper limit of tax, independently of the fact that the employer does not pay social contribution tax on the wage.

For the settlement of the social contribution tax for 2023, the amount of income from employment has to be indicated in line 286 of the draft tax return or the 23SZJA tax return. Line 287 should contain the income from dividends. Line 288 should contain the social contribution tax base relevant for the private person up to the upper taxation limit - HUF 5,568,000 - based on the dividend (column f) and the tax amount (column g). The base (column f) and the amount (column g) of the social contribution tax deducted from the dividend by the payer has to be indicated in line 289.

30. A private person received dividend in 2023. He/she indicates the amount of the dividend and the related personal income tax in line 167 of the 23SZJA tax return. He declared to the payer that his income from employment reached the upper limit of the social contribution tax payment, therefore the payer does not deduct any social contribution tax from the dividend. In this case, is it necessary to indicate the dividend amount in line 287 of the tax return, and is it necessary to enter zeros in columns f) and g) of line 289, or these lines could be left blank?

In this case, there is no obligation for the private person to pay social contribution tax on the dividend, as the wage reached the upper limit of the social contribution tax payment. Independently of that, line 287 of the tax return has to contain the amount of the dividend, and line 286 has to contain the amount of the wage, and line 289 has to be filled in, too. As the payer did not deduct social contribution tax, zeros should be entered into columns f)-g) of line 289.

31. Is the income from letting out a property included in the upper limit of tax when the social contribution tax obligation is determined?

The upper limit of taxation includes – among others – incomes considered in the calculation of the tax base (advance) and belonging to the consolidated tax base. The income from the letting out of property that does not qualify as arable land is part of the consolidated tax base. Therefore, the private person's income from the letting out of a property may be considered in the calculation of the upper limit of tax, independently of the fact that there is no need to pay social contribution tax on that.

VII. Instruction regarding 1 per cent of the tax - voluntary funds, 1+1 per cent

32. Is the 'enforcement of the tax benefit' after the payments into the voluntary mutual pension funds (instruction about tax) indicated in the draft personal income tax return, and how can I claim it?

A private person may make the statement about the voluntary mutual fund on the basis of the certificate issued by the voluntary mutual insurance fund.

The voluntary mutual insurance fund supplies data to the NTCA about the issued certificate.

The draft tax return prepared by NTCA will, therefore, due to the data supply also automatically include the instruction of the voluntary fund.

In the procedure related to the draft tax return, the voluntary mutual fund statement produced by the NTCA and included in the draft tax return also qualifies as the private person's instruction about tax, if the private person does not extend or fix the draft tax return until 21 May 2024, and does not meet its tax return obligation in any other way.

If the individual has membership of more than one voluntary fund, the NTCA will include in the draft tax return the details of the fund to which he or she provided an instruction

in the previous year's income tax return, provided that there was a payment in the tax year that gave rise to the right to provide such an instruction.

If an individual with membership in more than one fund has not filed a personal income tax return for the 2022 tax year, he or she must select the fund he or she wishes to have from the list of voluntary funds in the eSZJA interface when reviewing the 2023 draft tax return. Thus, the individual will in any case have to supplement the data in the draft tax return with the details of the fund to which he/she wishes to request the transfer of the amount due under his/her instruction.

From 15 March 2024, you have been able to access your draft tax return on the [eSZJA \(i.e. ePIT\) portal](#) after electronic identification (including the client portal identification, eID identification, telephone identification and facial identification). You can verify, correct and supplement the data until 21 May 2024. Here you will be able to select the fund to which you wish the allocation to be made if you are a member of more than one voluntary fund that qualifies you to make an instruction.

The data in the paper draft tax return cannot be corrected, but if you are a member of more than one voluntary fund registered with the NTCA and you have made contributions to more than one fund in 2023, we will attach a supplementary statement (23SZJAK) to the draft tax return, in which you can indicate the fund to which you wish to transfer the money. In this case, you only need to fill in the declaration form and the amount will be transferred by the NTCA within 30 days of the date of receipt of the 23SZJAK form.

If you did not receive a supplementary statement with your draft tax return, because the draft tax return has to be modified or extended for another reason, too, then file your tax return on form 23SZJA, and on sheet 23SZJA-03, specify the fund where you wish the transfer to go.

You do not have to send the certificates about the health fund and pension fund payments to the NTCA, but it is important that you have to keep them for the term of limitation, until 31 December 2029.

33. When does the NTCA transfer the amount to the fund specified in the voluntary mutual insurance fund statement if the taxpayer has approved the draft tax return or filed a 23SZJA tax return?

The NTCA transfers the amounts specified by the private person in the voluntary mutual fund statement and the tax to be refunded within 30 days of the receipt of the necessary data.

If the taxpayer is a member of multiple voluntary funds, and made payments to multiple funds, he/she can still specify only one voluntary fund for the refund.

If you have electronic access

If the taxpayer having electronic access approved the draft tax return on a web interface, the 30-day deadline for the refund has to be counted from the approval of the draft tax

return.

If you have no electronic access

If you received your draft return on paper accompanied by a form, on which you should declare as to which fund you want the amount based on your declaration to be transferred. The 30 days available for the transfer has to be calculated from the receipt of this statement.

The deadline of refund has to be determined in the above way for the 23SZJA tax return, too, so if you filed your personal income tax return through the client gate, the 30-day deadline is counted from the submission. If the taxpayer files his/her tax return on paper, the 30-day deadline for the refund has to be counted from the arrival of the tax return.

34. How can I send my instructions regarding the 1+1 per cent?

Electronically

The eSZJA interface is available from <https://nav.gov.hu/szja> website.

How to log in:

The [eSZJA \(i.e., ePIT\) portal](#) is accessible with an electronic ID. The electronic identification includes the client gate identification, the identification by e-ID, the telephone identification, the face identification.

- By selecting the eSZJA-icon and clicking on "Login" in the [eSZJA \(i.e., ePIT\) portal](#), you will have the possibility to make your statement about your 1+1 percent contribution after having completed the electronic identification (client gate, e-ID, telephone identification, facial identification).
- When identifying yourself electronically, you can choose what you want to be identified with.

On paper

Legal regulations allow you, as a private person, to submit your 1+1 percent contribution instructions on paper by mail.

The instructions may be submitted on paper until 21 May 2024

- as part of the 23SZJA personal income tax return produced with the ÁNYK form filling program, filling in the 23SZJA-EGYSZA sheet, or
- on the 23EGYSZA form produced with the ÁNYK form filling program, in sealed envelope, and
- independently of these, in a statement with contents identical with the contents of the 23EGYSZA form, in a sealed envelope.

You can send your declaration directly to the NTCA in a sealed postal envelope until 21 May 2024, or you can submit it in person at the customer service.

35. If I have failed to make a declaration by 21 May for the 1+1 percent contribution, can I submit my declaration afterwards?

The time limit for filing this declaration is final, statutory, i.e., if you file your declaration after the deadline, your instruction about the contribution will be invalid and you will not be able to excuse your delay by submitting a request for rectification.

National Tax and Customs Administration