

**Tax advance declaration on claiming personal allowance**

**Year of submission of the statement:**

**(Before completing the form please read the guide for the declaration.)**

The private individual making the declaration:

name .....

tax identification code:

In order to determine the tax advance on the income I request taking into account the personal allowance of severely disabled individuals.

**I. On the basis of a medical certificate I declare:**

1. The starting date of the disability: ..... day..... month ..... year
2. The last date of the disability: ..... day..... month ..... year
3. The disability condition is final.

**II. I receive a disability benefit.**

4. Number of the decision establishing the disability benefit:  
.....

**III. I receive a handicapped person's allowance.**

5. Number of the decision establishing the handicapped person's allowance:  
.....

**Declaration on the allowance that can be claimed abroad**

6. I declare that I am entitled to enforce the personal allowance in Hungary, I do not (did not) claim the same or a similar allowance based on my income in a foreign state.

Date:.....

.....  
Private individual's signature

7. I have acknowledged the content of the private individual's declaration. I establish the private individual's tax advance in accordance with the declaration-

Name of the employer or payer determining the tax advance:  
.....

Tax number of the employer establishing the tax advance:

Date:.....

.....  
Official signature

## **Guide for the tax advance declaration claiming personal allowance**

### **Do you know that you can also submit your tax advance statement in the Online Form Filling Application (ONYA)?**

This is the easiest way to submit your tax advance statement, as the NTCA

- will pre-populate the statement with your personal data available and the data from previous statements,

- forward the completed statement electronically to the employer or payer you have specified.

The statement you filled in on the ONYA interface is stored by NTCA, so it can be edited, modified and resubmitted if necessary.

ONYA can be accessed on the NTCA website through the client gate, if you are registered therein.

If you request your employer or payer to deduct the tax advance from your remuneration, applying the personal allowance, **complete two copies of this declaration and present it to your employer or payer!**

**A tax advance declaration can be presented not only to an employer, but also to a payer who provides a regular income that is subject to aggregation.**

**The employer** is who pays wages or, in the case of a member who personally contributes to the activities of the business partnership, the business partnership. Wages include wages, and also taxable social security benefits, such as child care benefit, so the declaration can be made in such a case as well.

**A payer** is a domestic provider that provides **a regular income that is subject to aggregation** to a private individual, for example, on the basis of a contract of engagement.

**Regular income** is monthly, weekly wages, work fee, honourable fee, consideration for personal contributions, other benefits.

The employer (the payer) takes the declaration into account for the first time in the month of the starting day of the disability. If the information provided in the declaration changes, **you must immediately make a new declaration** or withdraw the previous one.

One copy of the declaration must be kept by the employer (payer) and you should keep the other copy, together with the documents required for the preparation of the tax return, within the term of limitation, i.e., until the end of the 5th year following the year of submitting the return.

*If you apply for the personal allowance without a legal basis, and thus you have an obligation to pay more than HUF 10,000 in your tax return, you will have to pay 12 per cent of this as a difference-penalty together with your tax arrears.*

### **Conditions for claiming the allowance**

The personal allowance can be claimed as a tax base reduction allowance for the allowance of mothers raising four or more children, the allowance for young people under 25, the allowance for mothers under 30 and before the allowance for young couples in first marriage or the family allowance. Based on the declaration, the employer (payer) reduces the base of the tax advance by

the amount of one third of the minimum wage rounded to one hundred forints per entitlement month, i.e. by HUF 77,300<sup>1</sup> a month in 2023.

Anyone who suffers from one of the diseases listed in

- *Government Decree 335/2009 (29 December) on diseases classified as severe disability* and
- who receives disability benefit, or
- a handicapped person's allowance qualifies as a severely disabled person.

The personal allowance can be claimed on the basis of a **medical certificate for a severe disability** or a **decision** on entitlement to disability benefit or a handicapped person's allowance. The medical certificate or decision does not have to be attached to the declaration, but the certificate must be kept within the limitation period. Anyone receiving disability benefit or a handicapped person's allowance can claim the personal allowance without a medical certificate. *The Decree of the Minister of Health (EüM) 49/2009 (29 December) provides for the classification and justification of a severe disability.*

You can find more information about this allowance on the NTCA website ([www.nav.gov.hu](http://www.nav.gov.hu)) in Information Booklet no. 73 titled "Personal income tax - tax base allowances". (This is available in Hungarian only.)

### Completing the tax advance declaration

For **Section 1**: the starting date of the disability must be indicated on the declaration based on the content of the medical certificate. The personal allowance can be applied for the first time in the month of the starting day of the disability.

For **Section 2**: the last day of the disability condition should be indicated if the condition is temporary. The personal allowance can be applied for the last time in the month in which the disability terminates. If you do not fill in this row, your payer will apply the personal allowance for the entire tax year from the month in which the disability begins.

For **Section 3**: indicate here if the medical condition is definitive on the basis of a medical certificate.

**For Section 4**: if you are making a declaration as a private individual receiving disability benefit, you must include the number of the decision establishing the benefit. The conditions for entitlement to disability benefit are laid down in the *Decree of the Council of Ministers 83/1987 (27 December)*.

**For Section 5**: if you are receiving a handicapped person's allowance you must indicate the number of the decision establishing it.

**For Section 6**: You can only claim the personal allowance under Act CXVII of 1995 on Personal Income Tax, **if – you have not received or are not receiving** the same or a similar **allowance** for the same period **in another state**, where your income from self-employment and not from self-

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<sup>1</sup> In 2023, the monthly minimum wage amounts to HUF 232 000.

employment, pension and other similar income from previous employment is taxable – under the provisions of international double taxation conventions.

A foreign tax resident private individual can claim the allowance in Hungary only if **75%** of all their income earned in the tax year, including income that is not taxable in Hungary, **is taxed in Hungary**. The total income earned in a tax year includes income from self-employment and non-self-employment, including in particular entrepreneurial income and the entrepreneurial dividend base or flat tax base, as well as pensions and other similar income from previous employment, regardless of the country in which they are taxable.

**If you are a foreign tax resident, you must also complete the declaration titled “Supplementary declaration for foreign tax resident private individuals for claiming tax base allowance” and give it to the employer or to the payer providing regular income in order to claim the family allowance. The tax identification code must also be entered in this case!**

**For Section 7:** this section is filled in by your employer or payer.