



## **Guide for the supplementary declaration for foreign tax resident private individuals claiming tax base allowance**

### **Do you know that you can also submit your tax advance statement in the Online Form Filing 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 are a foreign tax resident, your Hungarian payer (employer) will only take into account the allowances applicable to you when determining the tax advance if you attach this supplementary declaration to the respective declarations. Please fill in this declaration in two copies and present it to the payer before your remuneration is accounted.

If the information provided in the declaration changes, you must withdraw the former declaration immediately. One copy of the declaration must be kept by the 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.

A private individual can only claim the allowance (tax base allowance, tax allowance, right of disposal over the tax amount) under Act CXVII of 1995 on Personal Income Tax, **if they have not claimed or are not claiming** the same or a similar **allowance** for the same period **in another state**, where their earned under the titles listed below is also taxable – in view of the provisions of international double taxation conventions.

To claim the allowance in Hungary it is also required that the total income earned from self-employment and non-self-employment, taxable in Hungary, including also entrepreneurial income and the entrepreneurial dividend base or flat tax base, as well as pensions and other similar income from previous employment, **should amount to 75 percent** of your total income earned in the tax year. The total income earned in a tax year includes income from self-employment and non-self-employment, other income and separately taxed income, regardless of the country in which they are taxable.

If this condition is fulfilled and the other conditions relating to the allowances also prevail, you may make this declaration and claim the allowances applicable to you.