

Information on how a tax residence certificate is issued

About the certificate

The state tax and customs authority issues tax residence certificates as well as certificates containing certain data of resident private individuals belonging to the jurisdiction of the Personal Income Tax Act and certificates containing certain data of resident taxpayers under the jurisdiction of the Corporate and Dividend Tax Act.

Based on agreements on the avoidance of double taxation, private individuals, private individuals with a tax number, business associations and other organisations may request the certification of their resident status.

At the request of taxpayers with VAT liability falling under the scope of the VAT Act, the tax authority issues tax residence certificates for the purpose of VAT refunds based on the principle of reciprocity.

Submission of requests

In case you are obliged to electronic administration under Section 36 of Act CLI of 2017 on Tax Administration and the Regulation of Tax Administration (hereafter: Tax Administration Act), you must also submit the request for residence certificate in an electronic way. In order to obtain the certificate electronically, form [IGAZOL](#) must be completed. The application is downloadable from the Hungarian NTCA website with the corresponding filling out program. (The form is a combined one in Hungarian for managing tax authority certificates.)

In case you are not obliged to conduct electronic administration, the request can be submitted in person or by proxy at the [customer services of the Tax- and Customs Directorates of NTCA](#) by mail or by electronic means with the application of the form IGAZOL or with the simplified request form available free of charge at the customer services. To be able to electronically send the application form, a DÁP (i.e. digital citizenship) or client gate+ identifier is needed. The client gate registration needed to obtain a client gate+ identifier can be arranged at

- any Budapest or county Government Offices or any district (or Metropolitan district) office of the Government Offices,
- the appointed customer services of the National Tax and Customs Administration,
- the diplomatic and consular missions of Hungary, and
- dedicated post offices.

Issuing a certificate

Issuing certificates is the responsibility of the Customer Service Offices of the Tax- and Customs Directorates of the NTCA. The tax authority makes out the certificate relying on the data available in its records at the date of the issue of the certificate, indicating the data specified by the taxpayer and prescribed by law.

The tax authority makes out the tax residence certificate in Hungarian or, at the taxpayer's request bilingually, in Hungarian and in English. In order to make out the tax residence certificate, the tax authority may also use the form prescribed by the foreign tax authority for this particular purpose if the requesting person attaches **the Hungarian official translation of such form** or if the form is written in English or the full text of the bi- or multilingual form is available also in English.

The tax residence certificate is issued on paper or electronically, depending on your request. Please note that once an official document is issued electronically it is only valid in electronic format.

The issue of the tax residence certificate in Hungarian or in a bilingual Hungarian-English format is **free of duty**.

Use of a Hungarian tax residence certificate abroad

If you use a document issued by the Hungarian authorities in a foreign state, the document must usually be verified for that specific purpose (Apostille, i.e. certification).

The rules and legal practices of foreign states differ on the question in which cases such a foreign document must be apostilled and in what form (paper and/or electronic) they are accepted, therefore, it is advisable to contact the authorities of the foreign state of the intended use of the tax residence certificate in advance.

National Tax and Customs Administration