

**COMPLETION GUIDE
TO FORM**

24T34

REPORTING AND REPORTING OF CHANGES

for uniquely issuing tax identification code, customs identification number to private individuals, for settling data discrepancies and reporting postal address (ÁNYK)

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I. GENERAL INFORMATION

1. What is form 24T34 for?

The form 24T34 is for

- unique issuance of **the tax identification code** of the natural persons,
- unique issuance of **the customs identification number** of the natural persons,
- settling **data discrepancies** and,
- reporting **the postal address**.

2. To whom does it apply?

The form shall be filled out by an individual:

- who has not yet received his/her tax card,
- whose data on his/her tax card are different from those on the personal identification card
- whose tax card is destroyed, damaged, stolen or lost
- who earns taxable income, or applies for a budgetary subvention for the first time
- who applies for the issue of the tax card for his/her child to attest the tax identification code officially generated on the basis of the Act on the support to young people at the beginning of their career,¹
- who has a tax identification number and/or tax identification code and wishes to report a postal address
- who applies for a customs identification number,
- who reports changes in data in connection with the application for the customs identification number.

This form shall be filled out by a paying agent and/or municipal tax authority if the establishment of the tax identification code of such a Hungarian or non-Hungarian citizen is requested, who has no tax identification code and receives, from time to time, taxable income in Hungary on an ad-hoc basis, on which the paying agent must report.

The public employment agency contacts the National Tax and Customs Administration (hereinafter: NTCA) at the request of a third country citizen by filling out this form for the issue of the tax identification code.

3. How can it be submitted?

The form can be submitted **on paper and by electronic means**.

¹ Based on Section 5 (1) of Act CLXXIV of 2005.

More information on the electronic submission of declarations and the rules of contact by electronic means – thus on the question who is obliged to submit the form by electronic means – can be found on the NAV website (www.nav.gov.hu) in the following informative materials:

- „*Submission method of electronic forms and registration of representation*”, as well as
- „*General rules of administering tax cases and maintaining connections*”.

Should you submit the form to the NTCA on paper, please, do not forget to sign it.

If the submitter is not obliged to maintain connections with the NTCA by electronic means, s/he may also submit the form on paper – by post or personally.

In such a case, one copy of the form shall be delivered to the Tax Directorate of the NTCA, which is competent according to taxpayer’s domicile or seat. The form submitted on paper must be signed by the taxpayer or the person entitled to represent him / her.

Notification of the right of representation

Proxy of the taxpayer may also submit the declaration. In order to submit the declaration electronically, the right of representation must be notified to the NTCA in advance. This is because the electronically submitted declaration can only be accepted by the NTCA if the submitter's right of representation has been registered in advance.

In the case of submission on paper, the right of representation must also be verified at the submission of the form or at its processing, the form cannot be proceeded without such a verification.

You can obtain more information **on registering the representation** on the webpage of NTCA (www.nav.gov.hu) in the following informative leaflet:

- „*Submission method of electronic forms and registration of representation*”.

Paper-based submission

The form can be submitted in person at any customer service of the NTCA, in case of postal submission the form must be sent in one copy to any county (capital) tax and customs directorate of the NTCA (general rule on competence).

The below listed people can only handle their affairs at the central customer services of the NTCA or at the customer service of the Tax and Customs Directorate for Large Taxpayers:

- the Hungarian Army,
- the law enforcement authorities,
- the national security services,
- the Parliamentary Guard,

- furthermore professional and contractual members, civil servants, government officials, public servants, national defence personnel and law enforcement administration personnel of the above listed bodies,
- as well as the employees of the NTCA.²

In the case of a personal appearance, the documents proving the data must be presented. In the case of forms sent by post, the documents certifying the reported data must be attached to the forms in a copy and, in the case of electronic submission, in a scanned form (in image format, e.g. jpg, tiff, bmp, gif, pdf).

In case of data change or replacement of a tax certificate due to a damaged tax card, the old tax card containing the incorrect data or the damaged tax card must be sent to the NTCA in an original copy. The processing of the form is only possible with the simultaneous involvement of the old tax certificate or the damaged tax card.

In addition to declaring his / her data and citizenship, a natural person who is not a Hungarian citizen must also attach a copy of his / her valid passport, identity card or other identity document.³

4. Where can the form be found?

The completion programme of the form which is running in the General Form Completion (ÁNYK) and the related guide can be found on the website of the NTCA at the following route:

➤ www.nav.gov.hu → *Nyomtatványok* → *Nyomtatványkereső* → *24T34 nyomtatványkitöltő program*

The NTCA provides the opportunity to submit the notifications with the use of the Online Form Completion Application (ONYA).

The portal called ONYA can be reached on the website of the NTCA www.nav.gov.hu from the menu item called „Online Form Completion Application”.

5. What is the deadline for the submission?

Within 15 days after the change affecting the obligation to report, report the changes.⁴

6. What are the legal consequences?

² Based on Section 22 (1)-(2) and point e) and h) of Section 63 (1) of the Government Decree No. 485 of 2015 (XII.29.) on the power and competence of the organisational units of the National Tax and Customs Administration.

³ Pursuant to point a) and b) of Section 32 (1) and to Section 32 (2) of the Act CL of 2017 on the Rules of Taxation.

⁴ Based on Section 44 of the Act.

Failure to report or to report the changes may result in the imposition of a default penalty⁵.

7. What are the parts of the form?

24T34	Reason of the issue of the form, data of the private individual
24T34-01	Reporting of the postal address, request for customs identification number

8. Further information, assistance

If you have any further questions about the form or the certain tax related rules, please feel free to contact us at the contact details below.

On the Internet:

- on the webpage of the NTCA, on www.nav.gov.hu.

Via e-mail:

- on the form that can be found at the following address:
https://nav.gov.hu/ugyfeliranytu/keressen_minket/levelkuldes/e-ugyfsz (Hungarian)

By phone:

- on the Infoline of the NTCA
 - in Hungary on the following phone number: 1819,
 - from abroad on the following phone number: +36 (1) 461-1819.

The Infoline of the NTCA can be called from Monday to Thursday from 8.30am to 4pm and on Fridays from 8.30am to 1.30pm.

Please select menu item (1) for general information and menu item (2) for case specific information and administration. For case specific information and assistance, you must have a customer identification number or a Partial Code for Telephone Identification (RKTA). If you do not have a customer identification number, you can request one using the so called TEL form, the easiest way to do this is to use the Online Form Filling Application (ONYA). Please note, if you wish to act not on your own business or to deal with a case on some else's behalf, you also need to submit the co called EGYKE form.

In person:

- countrywide at the customer services of the NTCA. Browser for customer services:
<https://nav.gov.hu/igazgatosagok/ugyfelszolgalat-kereso> (Hungarian).

⁵ Based on Section 220 of the Art.

9. Which legislation shall be taken into account?

- Act CL of 2017 on the Rules of Taxation,
- Act CLXXIV of 2005 on the support to young people at the beginning of their career, - Government Decree No. 485 of 2015 (XII.29.) on the power and competence of the organisational units of the National Tax and Customs Administration,
- Act XX of 1996 on the means of identification and the use of identification codes replacing the personal identification number
- Act CLI of 2017 on Tax Administration and the Regulation of Tax Administration,

II. DETAILED INFORMATION

Please fill in the form in capital letters for the tax identification code, postal code and date of birth, so that only one number is included in one box.

The main parts of the form:

The first, unnumbered box is filled in by the office.

Additional numbered fields are to be filled in by the applicant / payer / notifier.

Section 1:

Section for the reference number of the Data Sheet to be corrected upon notice from the NTCA: *If you submit the form as a corrected form instead of an incorrect (incomplete) form based on the notice from the NTCA, the reference number of the incorrect form must be indicated here. The NTCA communicated the reference number of the form in its notice. In the form submitted for correction, not only the incorrect data shall be corrected (provided). All data relevant for the report (report of change) shall also be provided again”.*

Section 2:

Please indicate here whether or not you have a tax identification code:

Please select the appropriate answer from the drop-down code box. In case you select yes, indicate the tax identification code.

Please indicate here whether or not you have an EORI/ VPID number issued in Hungary: Please select the appropriate answer from the drop-down code box. In case you select yes, indicate the EORI/ VPID number.

Please indicate here whether or not you have an EORI number issued in another member state: Please select the appropriate answer from the drop-down code box. In case you select yes, indicate the EORI number.

These code boxes can only be filled in by a foreign citizen!

Section 3:

In the code-box called the reason of filling out the form, please indicate the corresponding number selected from the list.

If for the reason of filling out this form you enter:

- code 1 to 9 or code 31, you must fill out the entire Section;
- code 27, 29 or 30, and if you are a foreign citizen, please enter the natural personal identification data as known to you, and if you are a Hungarian citizen, please enter the natural personal identification data (surname, forename(s), surname and forename(s) at birth, place and date of birth, mother's surname and forename(s) at birth, place of abode), and if you as a private individual have a postal address, please indicate that address, too.⁶
- For private individual taxpayers the National Tax and Customs Administration⁷ shall issue a customs identification number.⁸ If you indicated code no. 43 (application for a customs identification number together with a tax identification code), no. 44 (application for a customs identification number in the case of private individuals with tax identification code), or no. 45 (reporting changes in data in connection with customs identification number of private individuals with VPID number), then you must fill Section 3 thoroughly out, together with the relevant lines of Section 6.

Issuing a tax certificate is free of charge if

- issued for the first time,
- issued with amended data due to wrong or changed data, with the simultaneous submission of the previous original certificate,
- the person received a damaged certificate,
- it was stolen,
- the person did not receive individually produced certificate.

An administration service fee is charged if the card is re-issued for loss, damage or destruction.

The rate of the administration service fee corresponds to the general procedural charge: **HUF 3000,-. The administration service fee shall be paid by bank transfer or cash transfer order to the account for the collection of administrative services fees related to the issue of tax cards – 219 of the NTCA with the account number 10032000-01079074.** The administration service fee may also be paid by cash equivalent instruments (bank card) at the designated customer service units.³

You must indicate your tax identification code in the transfer slip or cash payment order! In default of tax identification code, please, provide your personal identification data in the announcement heading of the transfer slip.

Please note that if you indicate your tax identification code incorrectly, or fail to indicate it in the transfer slip or cash payment order, or you make payment to a wrong account number, it may, in certain cases, prevent the processing of the submitted form and the production of the new tax card, and therefore we kindly ask you to act with deliberation when making the

⁶ Determined in Section 32 (1) of the Act CL of 2017 on the Rules of Taxation (henceforth: Art.)

⁷ On the basis of the notification involved in Article 9 of the Regulation (EU) No. 952/2013 of the European Parliament and of the Council laying down the Union Customs Code

⁸ Pursuant to point 18 of Article 1 of the Commission delegated Regulation (EU) 2015/2446 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code

payment. If you have no tax identification code available, we suggest that you visit our customer service unit closest to you.”

Private individual's data

If a problem is raised in connection with natural personal identification data (surname, forename(s), surname and forename(s) at birth, place of birth, mother's surname and forename(s) at birth), please enter an 'X' in the code-box at the front of the line where the subject data shall be corrected/changed.

Data boxes of the citizenship line must be filled out by Hungarian and non-Hungarian citizens alike.

Please enter your surname in the data boxes of the surname line. The first two data boxes are reserved for the 'dr.' title only (do not enter Sr., Jr., wd.).

Please enter your forename(s) in the data boxes of the forename(s) line. (The first two boxes are reserved for the 'dr.' title only).

Please enter your surname as per your personal identification documents in the data boxes of the surname at birth line.

Please enter your forename(s) as per your personal identification documents in the data boxes of the forename(s) at birth line.

The former married surname data boxes are to be filled out only if your currently used married name includes your former married surname, too.

Please enter the name of the locality in the place of birth data boxes.

Please enter the year, month (Arabic numerals 1-12) and day of birth in the date of birth data boxes.

Please enter your mother's surname as per your mother's birth certificate in the mother's surname at birth data boxes. (In the first two data boxes only the dr. title may be included which was acquired by his mother on her own right)

Please enter your mother's forename(s) in the data boxes of your mother's forename(s) at birth line.

Please enter your abode address (place of abode or place of stay) based on the reporting individual's personal identification card in the data boxes of the abode line.

Please indicate the postal code, the name of locality, the name of public place, the type of public place (e.g.: street, road, square, etc.), the number, or, if there is none, the topographical lot number, the number of the building, staircase, floor, and door, if applicable. Foreign citizens shall enter the place of abode in Hungary, or, without that, the place of stay where they

habitually resident in the data boxes here. If you have none of the above, please leave the data boxes empty.

Only those foreign citizens shall fill out the place of abode of foreign citizens in a foreign country line who have no place of abode or place of stay in Hungary.

Please enter the address in the postal address for tax card data box where you wish to have your tax card posted – if different from the abode address or correspondence address. If you request your tax card in a mailbox, you must fill in the country, postal code fields and the word “mailbox” shall be indicated in the field type of public space, and the number must be entered in the house number field.

If you specify a mailbox, please leave the name of the public space field empty. You may enter the name of a company/institution as well, if you wish to have your tax card posted there.

Section 4:

It is mandatory to fill out the name, tax identification number, address of the entity (paying agent/municipal tax authority/public employment agency) requesting the tax identification code.

This shall be filled out by the applicant of the tax identification code if it is a paying agent, a municipal tax authority or a public employment agency requesting the issue of a tax identification code for a private individual, and marked code 27, 29 or 30 as the reason for completion in Section 3.

The form shall be filled out by the paying agent that requests the establishment of a tax identification code for such a private individual who is Hungarian or nonHungarian citizen that has no tax identification code and receives, from time to time, taxable income in Hungary on an ad-hoc basis, on which the paying agent must report. If the private individual already has a tax identification code, he or she shall inform the paying agent thereof.

The form shall be filled out by the municipal tax authority if it requests the issue of the tax identification code of a private individual having no such code. Natural persons with no tax identification number shall be registered by the state tax and customs authority by their tax identification codes, in the case of natural persons with no Hungarian citizenship, indicating their nationality as well.⁹

The municipal tax authority shall register taxpayers as prescribed in Section 37, Subsections (2)-(4) of the Act on Rules of Taxation.¹⁰ If the taxpayer has no tax identification code, he or she shall provide the data necessary for the establishment of the tax identification code to the municipal tax authority when filling out a tax return.¹¹ At the request of the municipal tax authority, the state tax and customs authority shall establish the tax identification code of the person having no tax identification code, and shall inform the municipal tax authority thereof.

⁹ Based on Section 37 (3) of the Art.

¹⁰ Based of Section 37 (8) of the Art.

¹¹ Listed in Section 32 (1)

The municipal tax authority shall then inform the private individual thereof.¹² The municipal tax authority informs the private individual about this.

Interests based on the Act on personal income tax may be paid or credited by the paying agent to a private individual even without a tax identification code.¹³

At the request of a third country citizen, the public employment agency shall contact the national tax and customs authority for the issue of the tax identification code.¹⁴

Section 5

This Section shall be filled out by private individuals reporting postal address and marking code 31 in Section 3 for the reason for filling out the form.

The form shall be filled out by the private individual taxpayer whose postal address is different from his or her place of abode or place of stay listed in his or her identity document.

Private individuals who are sole proprietors having also tax identification number / private individuals with a tax identification number have the opportunity to report a mailing address other than the seat / establishment by indicating the tax identification number.¹⁵ Any change in the postal address shall be reported within 15 days of such change.¹⁶

Please enter the 11-digit tax identification number in the data boxes for the tax identification number (if you are a self-employed entrepreneur or a private individual having a tax number).

In the section of postal address, please enter the address where you wish to receive any correspondence from the tax authority. Enter 'U' or 'T' in the code box if you report a new ('U') postal address, or if you delete ('T') a postal address.

Please note that the postal address as given in the form shall overwrite the address registered in our records earlier therefore, if the reported postal address is changed, it is not necessary to delete it, only to report the new address.

Please take care of deleting (T) your reported postal address in case it does not exist anymore for any reason.

If you request your tax card in a mailbox, you must fill in the country, postal code fields and the word "mailbox" in the field type of public space shall be indicated, and the number must be entered in the house number field. If you specify a mailbox, please leave the public space name field empty.

By reporting a postal address, the private individual gives his or her consent to the NTCA to use or handle this data in the context of performing or executing their tasks defined in law.

¹² In case of the communication of the data involved in Section 32 (1) of the Art.

¹³ Within the meaning of Section 34 (2) of the Art.

¹⁴ Pursuant to point b) of Section 5 (2) of the Act LXXV of 2010 on the simplified employment.

¹⁵ Based on point 1.12 of Annex 1 of the Art.

¹⁶ Based on Section 44 of the Art. and Section 16 (1)-(2) of Adóig. Vhr.

Section 6

If you request a customs identification number and indicate code 43, 44 or 45 as the reason for filling out the form, or if you already have a customs identification number, please use this Section to provide the data, or any changes thereof, necessary for procedures falling within the competence of the customs authority.

The numbers of the 'document type' columns mean: (1) - travel document; (2) personal identification document; (3) other document.

In the case of any change, you do not have to request that the data of travel documents be deleted, since such data registered in the records will be replaced with the new data. If you enter 'U' next to the 'nationality' code-box, the nationalities given in the code-boxes will be shown, if you enter 'T', they will be deleted from the records of the tax and customs authority.

You have to apply for an EORI number if you needed a customs identification number to fulfil your customs liabilities, whereas you only needed to apply for a VPID number should you require a customs identification number to fulfil your registration tax liability only.

If you apply for a VPID number for fulfilling your registration tax obligations, please put an "X" in the code box.

Any taxpayer holding a VPID number from earlier than 1 January 2017, but has not applied for it to be applied as an EORI number too, must now apply for an EORI number, as customs identification number, to be able to fulfil customs liabilities.

Section 7

If you request a certificate of the tax identification code, enter 'X' in the code-box.

The issued certificate will be a thoroughly valid substitute of the tax card until its receipt. The certificate is valid only if accompanied by personal identification documents.

If you have a customer identification number (PIN code) or a Partial Code for Telephone Identification (RKTA) to use the NTCA Info Line, you can also contact our administrators on +36 (1) 461 - 1819 from within Hungary or +36 (1) 461 - 1819 from abroad to fulfil your obligation to notify the NTCA or request verification of your tax identification number.

If you do not have a customer identification number, you can request one using the so called TEL form, the easiest way to do this is to use the Online Form Filling Application (ONYA). Please note, if you wish to act not on your own business or to deal with a case on some else's behalf, you also need to submit the co called EGYKE form.

Last unnumbered Section

Please use capital prints when filling out the name of taxpayer or its representative (authorised agent), parent (statutory personal representative) or name of his/her authorised agent or name of the applicant line.

You are requested to indicate the date of filling out and – in case of submitting (nonelectronic) hard copies – sign the form.

It is possible for the representative or authorised agent (permanent authorised agent or agent with limited power of attorney) of the taxpayer to sign the form. If the form is signed by the authorised agent, the power of attorney is to be attached to the form, and this fact must be indicated by an 'X' in the code-box under the signature line.

In such cases, without a power of attorney attached, the form shall be deemed void.

Please note that if the form is signed by a permanent authorised agent who is not duly registered with the NTCA, or who is duly registered but is not entitled to sign such document, the form shall be deemed void without a power of attorney attached. It is not necessary to attach a power of attorney only if the form is signed by a permanent authorised agent duly registered with the NTCA and entitled to sign such document.

The power of attorney must include all data necessary to duly identify both the authorizing person (principal) and the authorised agent, as well as the date of authorization. Section 14 (1), 14 (3), 14 (7), Section 15 as well as Section 17 (2) of Act CLI of 2017 on Tax Administration and the Regulation of Tax Administration provide for the representation of a private individual taxpayer.

National Tax and Customs Administration