INSTRUCTIONS FOR COMPLETING FORM

T1041INT
FOR REGISTRATION AND REPORTING CHANGES

FOR DATA OF ENSURED PERSONS EMPLOYED BY THE EMPLOYER OR PAYER FOR FOREIGN ENTERPRISES HAVING NO BRANCH, NO FINANCIAL REPRESENTATIVE IN HUNGARY, OR - IF THE REGISTRATION IS MADE BY OTHER PERSON THAN THE EMPLOYER – FOR INSURED PERSONS EMPLOYED BY THE FOREIGN ENTERPRISE ON DATA CONCERNING THE INSURED PERSON AND THE INSURANCE RELATIONSHIP

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I. GENERAL INFORMATION

1. What is the form T1041INT for?

The foreign company or its employee can use this form to declare the beginning, end or suspension of a legal relationship with an insurance obligation.[1]

NTCA keeps records of the data reported and any changes to them.[2]

2. To whom does it apply?

On this form, **foreign employers who are not required to register under Hungarian law, or instead, the natural person covered by the insurance** may report/notify the details of the insurance relationship.

3. How can the form be submitted?

Two paper copies of the form may be submitted **in person** or **by post** to the Large Taxpayers' Tax and Customs Directorate (National Tax and Customs Administration, Large Taxpayers' Tax and Customs Directorate [Kiemelt Adó- és Vámigazgatóság], Tax and Enforcement Department of Special Competence [Különös Hatásköri Adóügyi és Végrehajtási Főosztály], 1410 Budapest, P.O. Box 137). The form may also be submitted **by electronic means** (Client Gate).

If the **employee makes** the declaration **himself/herself**, then the form must be submitted in person or by post to the county tax directorate competent for the place of residence or, failing that, the place of stay of the employed person, or it can be sent electronically (via the Client Gate).

You can obtain more information on submitting tax returns and forms by electronic means as well as on rules of maintaining connections electronically on the webpage of NTCA (www.nav.gov.hu) in the following information booklets:

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

If you submit a paper form to the NTCA, do not forget to sign it!

[1] Section 87 (1) and (3) of Act CXXII of 2019 on the Eligibility for Social Security Benefits and the Funding of These Benefits.
[2] Section 16 of Act CL of 2017 on the Rules of Taxation (hereafter: RTA).

Declaring the right to representation

To submit the form, the right of representation must be reported/notified in advance to NTCA. An electronically submitted form will only be accepted by NTCA if the submitter has registered his/her right of representation in advance.

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

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

4. Where can the form be found?

The form filling programme (which runs in ÁNYK) and the filling in instructions (completion guide) belonging to it can be found on the website of the NTCA as follows:

- *www.nav.gov.hu → Form Filling Programmes → Form Filling Programmes → Advanced search of the programmes*

5. What is the deadline of submission?

Notification of the commencement of insurance must be made **no later than the first day of insurance**, and **within 8 days** of termination and suspension of insurance.

Any other change must be notified **within 15 days of its occurrence** to the NTCA.[3]

6. What are the possible legal consequences?

If you fail reporting data or changes to them, NTCA shall impose a **default penalty**.[4]

7. What are the parts of the form?

Main page	Identification data and data relating to the insurance relationship

8. Additional information, assistance

Should you have further questions related to the form or certain taxation rules please do not hesitate to contact us at our following availabilities!

On the Internet:

[3] Section 44 of RTA.
[4] Section 220 (1) of RTA.

- On the website of NTCA at www.nav.gov.hu

Via E-mail:

- On the form that can be found on the following link: https://nav.gov.hu/ugyfeliranytu/keressen_minket/levelkuldes/e-ugyfsz.

On the Phone:

- On the info line of NTCA
  - from in-country on the phone number 1819,
  - from abroad on the phone number +36 (1) 461-1819.

The info line of NTCA can be reached between 08:30 and 16:00 from Monday till Thursday and between 08:30 and 13:30 on Fridays.

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 UJEGYKE form.

In person:

- Countrywide at the customer services of NTCA.
  Search engine for customer services:
  https://nav.gov.hu/nav/ugyfelszolg

9. Which legal rules shall be taken into account?

- Act CL of 2017 on the Rules of Taxation (Art.)
- Act CXXII of 2019 on the Eligibility for Social Security Benefits and the Funding of These Benefits
- Act LII of 2018 on Social Contribution Tax

II. DETAILED INFORMATION

Amendment of the incorrect form

In case the employer or the taxpayer is to amend the registration upon the notification of the tax administration, the amended registration should be marked with the same type ("U", "V" or "T") as the original incorrect registration. Therefore, the incorrect registration marked with "U" should be marked with "U" after the amendment, the incorrect registration marked with "V" should be marked with "V" after the amendment, and the incorrect registration marked with "T" should be marked with "T" after the amendment. When amending the registration the reference number of the incorrect form disclosed in the notification of NTCA is always to be provided.

Amendment of correct, processed form

In any case of mistyped data the whole form should be cancelled (deleted) and the new form with the amended information should be filed again (registration type: U).

Completion of the main page of the form

To be completed by a foreign enterprise or by a private individual employed by foreign enterprise.

Section 1: The tax number of the foreign enterprise: to be completed if the notifier is a foreign enterprise.

Tax identification code of the employed individual: to be completed if the reporting is made by the employee employed by the foreign enterprise.

If the **notification is made by the employee**, **the tax identification code of the foreign enterprise established by the tax authority of the state of residence** shall be written on the form.

Section 2: Name of the foreign enterprise.

Section 3: Address of the seat: The seat of the foreign enterprise.

Section 4: You are requested to complete this section only if correction must be made on the form as a response to the notification made by the tax authority.

Section 5: Type of data provision: The type of data provision. Mandatory to be completed in every cases. Select the type of data provision from among the options. Indicate your option in the code box after the selected type as follows:

„**U**" (new): in case of new or previously not reported insurance relationship (new data are reported).
„**V**" (change): select this type if there is a change in a previously established and reported insurance relationship (termination of relationship, suspension).
„**T**" (deletion): select this type if the reported insurance relationship is actually not established (e.g. the work fails to take place). All the notifications belonging to the given relationship are retrospectively deleted.

The administrator's name and phone number:

Optional field. As administrator of the person's name and phone number are kindly indicate who submitted the form, and in case of incorrect or incomplete information may be included in the manifest.

PERSONAL DATA OF THE INSURED INDIVIDUAL

Section 1: Please fill in the personal data of the insured person.

Sex of the insured: please mark 1, if the insured person is a man, and respectively, 2 if the insured person is a woman.

Citizenship of the insured individual: A two-digit alphabetic code must be used to indicate the country of nationality of the insured person at the time of submitting the form (e.g. Hungary = HU). When filling in electronically, the country code can be selected from a drop-down list. This field is mandatory.

A list of country codes can be found on the official website of the organisation issuing the standard: https://www.iso.org/obp/ui/#search

In addition, the employer may indicate in this box – as stipulated in Section 12 of Act LII of 2018 on Social Contribution Tax – if it applies for a certificate of entitlement to a family allowance in relation to a tax allowance valid for women who are entering the labour market with three or more children.

DATA RELATED TO THE LEGAL RELATIONSHIP

Section 2: The start of the legal relationship: The first day of the insured period giving rise to liability for the payment of tax shall be written in this line.

Section 3: The end of the insurance relationship: The last day of the insured period giving rise to tax payment liability shall be written in this line. If the relationship is made for a defined period, the beginning and the end of the relationship may be reported at once.

Section 4: The beginning of the suspension of insurance: in this section, the first day of the suspension of the insurance during the employment contract shall be written, (e.g.

the first day of the period without obligation to work and without income giving rise to tax payment).

Section 5: The end of suspension of the insurance: the last day of the period of insurance suspension during the employment contract shall be written (e.g. the last day of the period without working liability and income giving rise to tax payment).

The form becomes a document upon putting the place and date when and where it is filled out and upon signature. Please write the name of the person signing in all capitals above the line "name of the taxpayer / proxy". The representative or proxy may also sign the document as provided for in Section 14-15 and Section 17 of Act CLI of 2017 on Tax Administration and the Regulation of the Tax Administration.

If the form is signed by a proxy, other than a permanent proxy, who has already been notified to the tax authorities, and is authorised to sign the relevant form, as defined by RTA, the power of attorney must be attached to the form, and this must be indicated by an "X" in the code box next to the signature. In such a case, the sheet is not valid without the attached power of attorney.

If the form is signed by a permanent proxy as per RTA who is duly registered with the state tax authority and is entitled to sign the given form, this fact must be indicated in the appropriate code box under the signature on the main page. The form signed by a permanent proxy not registered with the state tax authority, or not entitled to sign the form is not valid without an attached power of attorney. Only in case of a permanent proxy who is duly registered with the state tax authority and is entitled to sign the given form may eliminate an attached power of attorney. The authorization (power of attorney) should include the date and the relevant data for identification of the principal and the authorized person.

National Tax and Customs Administration