

INSTRUCTIONS FOR COMPLETING FORM

25T201INT **FOR REGISTRATION AND REPORTING CHANGES**

**FOR FOREIGN EMPLOYERS WHICH ARE NOT OBLIGED TO REGISTER IN HUNGARY BASED ON THE
PROVISIONS OF THE HUNGARIAN LEGISLATION
TO REGISTER AND REPORT CHANGES PURSUANT TO SECTION 87 (2) OF ACT CXXII OF 2019 ON THE
ELIGIBILITY FOR SOCIAL SECURITY BENEFITS AND THE FUNDING OF THESE BENEFITS**

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I. GENERAL INFORMATION

1. What is the form 25T201INT for?

A foreign company must register with NTCA in order to fulfil the obligation to notify its insured employees to NTCA.¹ NTCA keeps records of the data reported and any changes to them.²

This form shall be used to notify the NTCA of the required data and related changes in the following cases:

- notification of data related to the application for a tax identification number;
- notification of data changes (change reporting).

2. To whom does it apply?

This form is used to register foreign employers who are not required to register under Hungarian law.

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).

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*”.

Declaring the right to representation

In order 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.

¹ Section 87 (2) 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).

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 deadline of submission?

From 1 January 2011, foreign companies that are not required to register under Hungarian law employing workers who are insured under Hungarian law and do not have a branch office or a financial representative must register with the state tax and customs authority before commencement of the insurance period, i.e. before the employment begins. The employer fulfils this obligation to register by requesting a tax identification number using this form.

Any change must be notified within 15 days of its occurrence. Failure to notify will result in the imposition of a default penalty. The state tax authority will establish the taxpayer's tax number from the date of registration, which must then be indicated on all correspondence with NTCA, as well as related to any tax payments and/or tax refunds.

If the taxpayer's tax number has been cancelled by the state tax authority by a decision that became final before the taxpayer ceased to be a taxpayer, and the taxpayer wishes to employ an individual who shall be insured under Hungarian law again after the cancellation, the taxpayer must apply for the tax number to be established again pursuant to Section 246 (7) of RTA. In this case, the tax authority will assign the taxpayer the previous tax number.

6. What are the possible legal consequences?

If you fail reporting data or changes to them, NTCA shall impose a **default penalty**.³

7. What are the parts of the form?

Main page	Identification data
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³ Section 220 (1) of RTA.

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:

- 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 digital citizen ID as per Act CIII of 2023 on the Digital State and Certain Rules for the Provision of Digital Services. 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/igazgatosagok/ugyfelszolgalat-kereso>

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 (Tbj.)

II. DETAILED INFORMATION

Documents as proofs of the registered data can be filed in photocopies. In case of electronically filed form, the document can be scanned and thus attached. If, there are no documents attached, data matching may become necessary later on in order to clarify the facts.

Header A: Data of the foreign enterprise

Section 1: Reference number of the form to be corrected based on notice from the state tax authority

In case you re-file the form based on the notice of incorrect (incomplete) form from the state tax authority with the correct (complete) data, you must indicate the reference number of the incorrect form.

Section 2: Type of notification

In case of compliance with registration obligations, code 1 must be written in the code box. In case of reporting changes of data, code 2 must be written in the code box. In case the state tax authority suspended and then cancelled your tax number, and after cancellation, you request a tax number, code 3 must be written in the code box.

Starting date of the taxable activity

Taxable activity may be carried out only with a tax number. NTCA issues a tax number to the taxpayer upon registration, based on the registration. If registration obligations are met after starting such activity, the date when the taxable activity was started before registration must also be given.

Section 3: Effect of change

In case of reporting changes of data, the date of the effect of the change must be filled out. Only those boxes may be filled out on the same form to which such a date applies. It must not be filled out in case of registration and re-registration after the cancellation of the tax number.

Section 4: The name of the foreign enterprise

The name of the foreign enterprise shall be entered in this field.

Section 5: Tax number

If registering, you may not fill this out. If reporting change or re-applying after the cancellation of the tax number it is compulsory to fill out.

Section 6: Data of the foreign enterprise

The seat and the tax identification code as determined by the competent state tax authority for the foreign enterprise.

Section 7: Activities

There is a "U/V" or "U/V/T" in front of some boxes. "U" means that this data will become valid. The box with a "U" serves to report new data with new content. "V" means that this data will be changed. "T" is to delete the data reported earlier. Even in this case the data to be deleted must be written in the box.

Delegated Regulation of the European Commission (EU) 2023/137 on the statistical classification of economic activities in NACE Rev. 2. amended Regulation 1893/2006/EC of the European Parliament and of the Council on the establishment of its classification system. As a result, the previous NACE Rev. 2 instead of NACE Rev. 2.1 will enter into force, the Hungarian equivalent of which is TEÁOR'25. The modified classification must be applied in the statistical registers of the member countries from January 1, 2025.

In line 1 core activity is to be identified; the one that generates probably most of your income. The activity code list can be found on the web-site of the Central Statistical Office (www.ksh.hu).

Header B: Data of the person / representative entitled to electronic administration.

Section 1 is to be filled out with the forename and surname of the person (legal representative, organization representative, proxy), **Section 2** with the name at birth, **Section 3** with the tax number (if available) and/or **Section 4** tax identification code.

If the tax identification code of the person, representative making the report is missing, the form is not acceptable.

The phone number and the e-mail address of the reporting person/representative may be given in **Section 5**.

Section 6: If you are a legal representative, please mark the following code:
1 = executive officer (e.g., manager, president)

If the taxpayer is not a permanent authorized representative registered with the state tax and customs authority, a permanent power of attorney and a form called UJEGYKE must be attached to the form in loose form. Please note that the power of attorney is invalid without the joint signature of the principal(s) and the authorised representative!

Reporting changes of the authorization for electronic administration of tax matters a completed, regularly signed form including the change of the authorization, mandate must

be attached on paper or in case of electronic filing the scanned copy must be attached to the form of reporting changes; without it the form could not be processed.

On the form, there are section for reporting the withdrawal, the change of authorization, mandate, and the revocation of authorization, mandate, or the cessation of power for representation of the legal representative to electronically administer tax matters (Section 1 U/V/T).

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 or representative (proxy)".

If the form is signed by a permanent proxy as per the Act on the Rules of Taxation 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. 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.

National Tax and Customs Administration