

**INSTRUCTIONS FOR COMPLETING FORM
T201**

FOR REGISTRATION AND REPORTING CHANGES

FOR LEGAL ENTITIES NOT REQUIRED TO BE INCORPORATED, NON-PROFIT ORGANISATIONS – EXCEPT REGISTERED BUDGETARY LEGAL PERSONS AND CIVIL ORGANIZATIONS –, FOREIGN COMPANIES, JOINT OWNERS, ASSETS PLACED UNDER FIDUCIARY ASSET MANAGEMENT AND IN THE CASE OF TAXABLE GROUPS, THE GROUP

(ÁNYK – Form Filling Framework Programme)

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I. GENERAL INFORMATION

1. What is form T201 for?

The **group of taxpayers defined in the point 2 below**, which carry out taxable activities and are **obliged to register directly** – *and to report changes¹* – with the National Tax and Customs Administration (NTCA), can report their data or changes in them to the NTCA.

2. To whom does it apply?

Form T201 applies to

- legal entities not required to be incorporated,
- non-profit organisations (except registered budgetary legal persons and civil organisations),
- foreign companies,
- joint owners,
- assets placed under fiduciary asset management and
- in the case of taxpayers participating in the group taxation arrangement, to the group.

The form does not apply to

- Registered budgetary legal persons that can after 1 July 2009 use the form T201TSZ
- Civil organisations that can after 1 January 2015 use the form T201CSZ
- Legal entities required to be incorporated and sole proprietorships that can use the form T201T

to report their data and changes in them.

3. How can the form be submitted?

The form can be submitted **electronically or on paper** to the NTCA².

Taxpayers obliged to maintain connections with the tax and customs administration via electronic means may submit the form by electronic means only, taxpayers that are not obliged to do so may submit the form on paper as well either through the post office or in person.

You can obtain more information on submitting forms by electronic means as well as on rules of maintaining connections electronically, *thus on the question who is obliged to*

¹ Sections 16 and 44 and point 17.2 of Schedule No. 1 to the Act CL of 2017 on the Rules of Taxation (Art.) as well as Section 16 of the Government Decree 465/2017 (28 December) on Detailed Rules of Tax Administration Procedure (Adóig. Vhr.)

² Point d), subsection (4) of Section 36 of Act CLI of 2017 on Tax Administration and the Regulation of Tax Administration (hereinafter referred to as Air.). Point 24 of Section 8 and point a) of Section 19 (1) of Act CIII of 2023 on the Digital State and Certain Rules for the Provision of Digital Services. Point 6 of Section 7 (1) of Act CXXX of 2016 on the Code of Civil Procedure.

submit the form by electronic means, on the webpage of NTCA (www.nav.gov.hu) in the following informative leaflets:

- “[Electronic submission of ANYK forms](#)” (this page is available in Hungarian language only), as well as
- „[General rules on electronic administration and communication in tax matters](#)” (this booklet is available in Hungarian language only).

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.

Declaring the right to representation

Proxy of the taxpayer may also submit the form. In order to file the form electronically, right to representation must be in advance declared to the NTCA. The NTCA is only able to accept the form submitted electronically if the submitter has previously registered its right to representation.

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.

More information on **how to register a representation** can be found on the NTCA website (www.nav.gov.hu) in the following informative leaflet:

- “[Registration of representation before the NTCA](#)” (this page is available in Hungarian language only). The English version is available on this [direct link](#).

4. Where can the form be found?

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

- www.nav.gov.hu → *Forms (Nyomtatványok)* → *Form finder (Nyomtatványkereső)* → *Advanced search (Részletes keresés)*

In the Online Form Filling Application (ONYA) - the web-based form filling program - is available on the NTCA website www.nav.gov.hu under "Online Form Filling Application".

5. What is deadline of submission?

- The form must be submitted to the NTCA **within 15 days** after the date when the constituting document entered into force.
- **Changes in data** must be reported on the form **within 15 days after they become effective**.
- Law may stipulate different deadlines for opting for value added tax.³

6. What are the legal consequences?

If you fail reporting data or changes in them, the NTCA shall impose **default penalty**.⁴

7. What is the legal effect of the form?

By filling out this form and signing it as company, you comply with your obligation to report data and changes in them to the NTCA. The **NTCA shall issue a tax ID number** to the taxpayer as of the day of the application, or in case of the late application of a taxpayer, as of the day of commencement of the taxpayer's taxable activity.

8. What parts of the form does have?

Main page	Identification data
Sheet (A)	Registration, reporting changes in data, registration after cancellation of tax ID number
Sheet (F)	VAT statements
Supplementary sheet	Additional data

Supplementary sheets are as follows:

- Supplementary Sheet 1: Activities;
- Supplementary Sheet 2: Branch offices;
- Supplementary Sheet 3: Taxpayers qualifying as affiliated enterprises;
- Supplementary Sheet 5: Storage place of documents and electronic certificates and records;
- Supplementary Sheet 6: Legal predecessors, legal successors;
- Supplementary Sheet 8: Data of legal representatives;
- Supplementary Sheet 9 for the registration of the members of a cost sharing group;
- Supplementary Sheet 11: Statement on data regarding foreign members, for companies with real estate holdings;
- Supplementary Sheet 12: Reporting acquisition of an intangible asset creating eligibility for royalty;
- Supplementary Sheet 16: Reporting shareholding based on the point 5 of Section 4 of the Tao Act;
- Supplementary Sheet 18: Multinational group of companies related to CbC Convention.

³ Act CXXVII of 2007 on Value Added Tax (VAT Act)

⁴ Subsection (1), Section 220 of the Art.

9. 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 (Hungarian) or <https://nav.gov.hu/en> (English)

Via E-mail:

On the form that can be found on the following link:

https://nav.gov.hu/ugyfeligiranytu/keressen_minket/levelkuldes/e-ugyfsz
(Hungarian)

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.

You must have a customer ID number to receive personalized information and for processing your administrative transactions. If you do not have a customer ID 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 so called UJEGYKE form. **Individual information and administration are available under menu item 2 of the info line.**

In person:

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

10. Which legal rules shall be taken into account?

- Act CL of 2017 on the Rules of Taxation (Art.),
- Act CLI of 2017 on the Tax Administration Regime (Air.),
- Act CXVII of 1995 on Personal Income Tax (PIT Act),
- Act CXXVII of 2007 on Value Added Tax (VAT Act),
- Act LXXXI of 1996 on Corporate Income Tax and Dividend Tax (Tao Act),
- Act CXLVII of 2012 on the Fixed-Rate Tax of Low Tax-Bracket Enterprises and on Small-Scale Business Tax (Kattv.),
- Act XXXVII of 2013 on Certain Rules of International Administrative Cooperation in the Field of Taxes and Other Public Charges (Aktv. Act),

- Act XV of 2014 on Rules of Trustees and their Activities (Bvk. Act),
- Act XIX of 2014 on Disclosure of the Agreement between the Government of Hungary and the Government of the United States of America on Facilitation of International Tax Compliance and the Implementation of the FATCA Rules, and the Amendment of Certain Related Acts Related Thereto (FATCA Agreement),
- Act C of 2000 on Accounting (Sztv. Act),
- Act LVII of 2018 on Controlling Foreign Investments Violating Hungary's Security Interests (Act LVII of 2018),
- Act LVIII of 2020 on Temporary Rules Connected to Emergency Situation and on Epidemiological Preparedness (Act LVIII of 2020),
- Act CIII of 2023 on the Digital State and Certain Rules for the Provision of Digital Services,
- Act CXXX of 2016 on the Code of Civil Procedure (Civil Procedure),
- Act LXXXII of 1991 on Motor Vehicle Tax (Motor Vehicle Tax Act),
- Act C of 1990 on Local Taxes (Htv.),
- Act XLI of 2018 Amending Certain Tax Acts and Other Related Acts and on the Special Immigration Tax,
- Act CXVI of 2012 on the Financial Transaction Tax (Pti.),
- Government Decree 465/2017. (28 December) on Detailed Rules of Tax Administration Procedure (Adóig. Vhr.),
- KIM Decree No 21/2012 (IV.16) on the Elements and Nomenclatures of the Statistical Symbol,
- Council Directive 2006/112/EC of 28 November 2006 on the Common System of Value Added Tax

II. DETAILED INFORMATION

Information on tax ID number and opening bank account

You shall indicate your tax ID number on all communication, payment to or reclaim from the NTCA, as well as on all invoices issued.

If you **are obliged to open a bank account** you must have at least one domestic (Hungarian) current account.⁵

In case if your tax number was cancelled by the NTCA by a binding decision before the termination of your activities, and you wish to carry out taxable activities, you may file for a tax number once again⁶. In such a case, the NTCA shall issue the earlier tax number.

Technical information on completing the form

- The sections are to be filled out legibly, preferably in capital letters.
- The main page of the form must include the date and signature.
- The heading of the Detail Sheets and Supplementary Sheets must include the name of the organisation and its tax ID number as well.
- If the lines/boxes of the Detail Sheets are not enough for data to be indicated, Supplementary Sheets need to be filled out.
- Attachments to the form must be scanned and thus attached. If the authenticity of reported data must be verified by additional deeds these deeds must also be scanned and thus attached. Failing this, the NTCA may request subsequent data reconciliation to clarify the state of affairs.
- The form shall be filed with the territorially competent directorate.
- In the lines where there are geographical addresses, the postal code must also be given. A non-Hungarian address may also be given in the box, while in the case of an address in Hungary, postal code shall be given aligned to the left. The name of the city/village must not be abbreviated. When giving the telephone number, the area code and the local number must be given. When giving an address, the type of area (street, square, etc.) must also be given next to the name (e.g. Petőfi).

Information on registration and reporting changes in data of VAT groups

The choice to be a VAT-group is to be reported on form T113.

The choice with regard to VAT taxation is to be reported on form T201.

The VAT-group can file the form only as reporting changes in data (code 2) and the VAT-group identifier is to be given in the tax ID number heading.

- On the first occasion, the form shall be submitted within 15 days from the decision granting the creation of the VAT-group have been entered into force. This time, the

⁵ Section 114 (1) of the Art.

⁶ Section 246 (7) of the Art.

first declaration is made regarding the method of VAT taxation and the day when the decision granting the creation of the VAT-group enters into force is to be indicated in the “effective date of change” box.

- On every subsequent occasion, the date when the change becomes effective must be indicated as the effective date of change.

If the foreign employer itself effects payment of contributions⁷ he must register at the NTCA before the start of such employment. The employer complies with this obligation of registration by requesting a tax ID number via submitting the form T201INT.

MAIN PAGE

Section 1: Identification data

Name of the organisation:

The name in the document related to registration, or if there is no such name, the name in the Articles of Association/Statutes shall be the same as that indicated here. In case of joint ownership (partners), the name (denomination) of all the partners must be given in this box.

Short name:

It must be the same as indicated in the document related to the registration.

Technical information concerning the change in name / short name of the organisation:

*If the name / short denomination of the organisation changes, please indicate the modified denomination in the Section 1 of the Main Page by providing the tax ID number accurately; furthermore, please enter the code “2” in the case “**type of report**” in the Section 4 of the Main Page and indicate here the “**date when the change becomes effective**” and the reason-code [35] as the “**reason for reporting the change.**” If you leave the short name (denomination) blank in the course of making the report your short denomination will be deleted when your report has been made.*

Tax / customs ID number:

In the case of registration, it must not be filled out. In the case of reporting changes of data, or re-registering after the cancellation of the tax number, this section must be filled out. In the case of a VAT-group, the group identification number is to be given. For the purposes of easier identification, if you already have a tax ID number, a customs ID number, you are requested to enter them in this section.

⁷ Pursuant to the Section 87 of the Act CXXII of 2019 on Entitlements to Social Security Benefits and on Funding these Benefits (Tbj. Act)

Name and telephone number of the administrator in charge:

Filling this section out is not mandatory. The name and telephone number of that person can be indicated here who submitted the form and can be involved in the correction if data are erroneous or incomplete. You are requested to provide here a valid telephone number if you communicate a telephone number.

Section 2: Correcting the erroneous form submitted earlier

In case you re-file your earlier erroneous or incomplete form based on the notice from the NTCA with the correct (complete) data, you must indicate the reference number of the incorrect form. The NTCA communicated the reference number of the erroneous form in a Notice. In the form submitted for correction, **not only the corrected data** shall be included (completed). **All data** that are relevant for the report (report of change) **shall also be repeated** therein.

Section 3: Detail sheets and supplementary sheets filled out

Filled out Detail Sheets are to be marked with an 'X' in the code-box under the Sheet sign. The number of Supplementary Sheets filled out is to be given in the code-box under the serial number of the Supplementary Sheet.

Section 4: Type of reporting, requesting a tax ID number, special reason for registration, registration because of distance selling

Type of reporting, effective date of change, reason for reporting change in data:

In the case of compliance with registration obligations, code 1 must be entered in the code-box. In this case, boxes on the corresponding Sheets A and Sheets F need to be filled out according to the relevant legal rules. Subsequently, in the case of reporting any further changes of data, code 2 must be entered in the code-box. In this case, Sheet A and/or Sheet F serving as basis of registering the change is/are to be filled out.

If the type of reporting is "2" or "3" you are requested to provide the date and reason for becoming the change effective.⁸

In case a tax number is applied for you are kindly requested to attach the documentation or their copies that are necessary for a tax ID number to be issued (*for instance, if condominiums are applying for a tax ID number, the copy of the title deed and the minutes on the election of the representative, in other cases extract of records deemed authentic by law or registering ruling / resolution are necessary*).

In case your tax ID number was de-registered by the NTCA and you request a tax ID number again

⁸ Based on the Section 44 of the Art.

- Code 3 must be entered in the code-box as the type of reporting;
- In case of reporting other changes of data, filling out Sheets A and F is also possible, taking the rules of reporting changes in data into account;
- Filling out Sheet F is not required if the taxpayer does not qualify as a new taxpayer subject to VAT from the point of view of his choice of the method of VAT taxation.

„The effective date of change” box refers only to the date of reason for reporting the change as well as to change of date of data indicated in the Section 4 of the Main Page. For all other data changes, in the case of data changes in Sheets A and Sheets F, as well as on Supplementary Sheets, you must indicate the date of the change in the corresponding box, which may be the same or different from the date indicated in this box, subject to provisions of the Art.⁹

“Reason for reporting change” is a two-digit code with the following meaning:

Change in data: [11]. Change in company form: [12]. Merger by fusion: [13]. Merger by union: [14]. Separation by division: [15]. Liquidation: [16]. Beginning of closing down: [17]. Discontinuation / cessation of the domestic taxable activity (*if company operation has been terminated without liquidation or closing down or in case of foreign organization reports the cessation of the domestic taxable activity*): [18]. Admission: [23]. Dismissal: [24]. Withdrawing the request for final closing down: [27]. End of closing down without the termination of the company [32]. Decision on cessation: [33]. Renewed issuance of the tax ID

number: [29]. Filling out reasons related to organisational changes: [12], [13], [14], [15], [23], [24]. Those concerned with organisational changes are requested to have all legal predecessors and legal successors filed their forms simultaneously to the competent tax and customs authority. Reason related to the termination of the operations of the company: [18]. In case of ongoing operations, reason for registering the change in the statements relating to the records and tax issues: [11]. Change the denomination, short denomination of the organisation: [35].

If you enter code 17 (*Beginning of closing down*) in Section **‘Reason for the change’**, you are to indicate the date of the beginning of closing down in Section 4 (**Effective date of change**) of the Main Page.

If the closing down procedure did not end with the termination of the taxpayers’ activities but the taxpayer carries on its activities, you can inform the NTCA by entering code [32] (*End of the closing down without the termination of the company*) into Section 4 (**Reason for reporting the change**). In such a case, the date entered into Section 4 of the Main Page (**Effective date of change**) will be entered into the NTCA’s registers as the end date of the closing down process. In case you select the number [27] (*Withdrawing the request for final closing down*)

⁹ Pursuant to the Section 44 of the Art.

in the Reason for the change section, you can make the previous entries for the closing down deleted with a retroactive effect to the beginning of the closing down process.

In the case of *Change the denomination, short denomination of the organisation* [35], please, refrain from reporting any other change in data! In the case of reporting change in the name or short name of the organisation as well as reporting organisation's termination or cease of the taxable activity (e.g. making a decision on termination, starting voluntary dissolution, organisation's termination), please attach the ruling or resolution of the authority keeping records (e.g. Chamber) to register the change, or the decision taken in connection with the change in name (in a copy).

Notification and change notification of a unique identification number with an EX suffix:

Please provide us with the nature of the notification, if available (*U for new data, T for deletion of previous data*).

A unique identification number established by the authority of the State of residence of the foreign enterprise, if available, in accordance with Article 284 (3) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, is required for foreign enterprises, other foreign entities.

We would also like to inform you that a common element in the structure of the SME identifier issued by any Member State is that it always ends with the suffix "-EX", e.g. **AT123456789-EX**. Please fill this in in capital letters.

The first two letters of the country code of the unique identification number with the suffix EX can only be used if the following EU countries are indicated:

Austria (AT), Belgium (BE), Bulgaria (BG), Cyprus (CY), Czech Republic (CZ), Denmark (DK), Northern Ireland (XI), Estonia (EE), Finland (FI), France (FR), Greece (GR), Netherlands (NL), Croatia (HR), Ireland (IE), Poland (PL), Latvia (LV), Lithuania (LT), Luxembourg (LU), Malta (MT), Germany (DE), Italy (IT), Portugal (PT), Romania (RO), Spain (ES), Sweden (SE), Slovenia (SI), Slovak Republic (SK).

If the type of notification is "2" or "3", please indicate the date of the change.

Cessation of tax ID numbers of taxpayers registered for VAT by themselves:

The tax ID number of non-established taxpayer (i.e. taxpayer with its seat abroad) requested earlier with regard to its domestic tax obligation can be ceased by completing following fields:

- *Section 1 of the Main Page (denomination and tax ID number of the organisation)*
- *Section 4 of the Main Page (type of the reporting):*
 - a) *by indicating the type 2 (reporting a change),*

b) *by completing the “Effective date of change”,*
c) *by indicating the code-box for Reporting changes with the code 18 [Discontinuation / cessation of the domestic taxable activity (if company operation has been terminated without liquidation or closing down)], and*
- *Clause part of the Main Page (locality, date, signature).*

Cases of requesting customs identification number:

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

If you hold a VPID number from earlier than 1 January 2017, but have 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. Please be informed that if you request an EORI number and agree the EORI number, name and address of seat / domicile to be published, you can mark your consent in the Section 5 of the Main Page when you are filing the registration.

The United Kingdom left the European Union on 1 February 2020. With regard to the Agreement accepted by the European Union and the United Kingdom, as of 1st January 2021, the United Kingdom must be regarded as a third country from the point of view of the European Union. The Northern Ireland is an exception to this rule, because customs, tax and statistics rules must be persisted in applying there as well. EORI numbers starting with “GB”, which were issued in the United Kingdom, shall be invalid as of 1st January 2021. Based on relevant Community provisions, taxpayers may, if they are deemed as established within the European Union, apply for a new EORI number in the Member State of their establishment. Taxpayers established in a third country may apply for a new EORI number in any EU Member State, such as in Hungary as well.

Requesting or terminating a Community tax ID number:

Requesting a Community tax ID number:

Reason for requesting a Community tax ID number:

- You intend to establish a commercial relationship with a taxable person having residence in another Member State of the EU¹⁰: [1].

All taxable persons and non-taxable legal persons that, pursuant to regulations of the VAT Act¹¹, are obliged to request a Community tax ID number in relation to

¹⁰ Pursuant to the Section 257/B, subsection (3) of the VAT Act

¹¹ Pursuant to Section 257/B, subsection (1) of the VAT Act:

The taxable person shall be allowed:

their intra-Community transactions, may indicate this request in the part of Section dedicated for requesting a Community tax ID number. ***Taxpayers belonging to the special group of taxpayers may continue submitting their statements related to requesting a Community tax ID number in the Section 9 of the Sheet F02.***

Terminating a Community tax ID number:

If you request the cancellation of your Community tax number, enter 'X' in the appropriate box.

Technical information on the Community tax ID number:

- *The Community tax number must be indicated on all documents related to intra-Community trade!*
- *Issue and cancellation of the Community tax number shall be effective on the day the reporting is filed¹², and not on the day indicated as the effective date of change in the Section 4 of the Main Page.*

Special statements related to reporting:

„1. Registration of assets placed in fiduciary management or fulfilment of the obligation of reporting changes related to assets having tax ID number“:

If you file the form in relation to the registration of the data of assets managed and to the request for its tax number, or reporting of changes of

-
- a) to make intra-Community acquisition of goods under Section 19, Section 21 and Subsection (1) of Section 22;
 - b) to carry out the supply of goods under Section 89;
 - c) to carry out the supply of services under Section 37 to a taxable person that has established his business in another Member State of the Community, in the absence of such a place of business, has his permanent address or usually resides in that Member State; or
 - d) to acquire services under Section 37 from a taxable person that has established his business in another Member State of the Community, in the absence of such a place of business, has his permanent address or usually resides in that Member State;
- in possession of a Community tax ID number.

(2) Taxable persons and non-taxable legal persons shall have a Community tax ID number for making intra-Community acquisition of goods under Section 20, provided that it results in any subsequent liability for the payment of VAT in the domestic territory. [Based on this provision, for instance, taxable persons (taxpayers) mentioned in Point d) of Section 20 of the VAT Act shall require a Community tax ID number in relation to their certain intra-Community acquisitions of good, such as, for instance, acquisition of excise goods if tax payment obligation arises on them in Hungary, or intra-Community acquisition of goods with a value exceeding ten thousand euros.]

(3) Taxable persons, non-taxable legal persons shall notify the NTCA in advance of their intention to engage in transactions defined in Subsections (1)-(2) with a view to obtaining a Community tax number.

¹² Pursuant to the Section 29 of the Art.

assets having a tax number pursuant to the legal provisions¹³, please proceed in the following manner.

For the establishment of the tax number of the assets, it is necessary to indicate code '1' ('Report for registration') in the 'type of registration' code-box, to indicate the code-box of the compliance with the liability to register (request for tax number) the assets placed under fiduciary asset management or to report changes of the assets having a tax number and to mark the code-box of 'Please establish tax number'.

In this case, you may only fill out – besides the Main Page –

- Sections 1 and 3 of Sheet A01,
- Section 8 of Sheet A02 (*in this latter the date of the instrument of incorporation*),
- Section 14 and / or 15 of Sheet A03, and
- Section 5 of Sheet F01 (*you may indicate only code '1', i.e. exclusion as per Section 5 of the VAT Act, in Section 5 of Sheet F01 in view of the fact that, pursuant to the VAT Act, managed assets shall not be considered as being subject to VAT*).

In such a case, no other sections may be filled out.

For reporting a change in relation to the managed assets having a tax number, it is necessary to indicate code '2' ('Reporting Change') in the 'type of registration' code-box, and to mark the code-box relating to Trusts.

In this case, you may only fill out – besides the Section 4 of Main Page –

- Section 1 of Main Page,
- Sections 1, 2 and 3 of Sheet A01,
- Section 14 and / or 15 of Sheet A03,
- Section 20 of Sheet A04,
- Sections 24-25 of Sheet A06, and
- Section 31 of Sheet A08, as well as
- Section 5 of Sheet F01 (*you may indicate only code '1', i.e. exclusion as per Section 5 of the VAT Act, in Section 5 of Sheet F01 in view of the fact that, pursuant to the VAT Act, managed assets shall not be considered as being subject to VAT*).

In such a case, no other sections may be filled out.

Please note that in case reporting changes related to assets having tax number there is no possibility of reporting the VAT taxable status different from the above and to do such reports (reporting changes) which by their nature can't belong to this form of the taxable status (e.g. request for customs identification number).

¹³ Pursuant to the Bvk. Act, according to the point 2 of the Schedule No. 1 to the Art. And according to the Section 16 of the Art.

If you mark the code-box relating to Trusts with an 'X', you shall not have the possibility to select Registration following cancellation of tax number on the Main Page (code 3).

Please also note that if you mark the code-box relating to Trusts, the data indicated in the form shall relate to the managed assets / mass of assets¹⁴.

„2. Requesting a tax ID number pursuant to the Section 15, Paragraph (2a) of the Gjt.¹⁵“:

Non-resident carriers are required to register with NTCA on the form provided for this purpose 10 days prior to the first transfer of the amount of vehicle tax.

To register, please tick the code boxes related to Gjt. and the issue of tax number in Section 4 of Main Page.

If you register with NTCA according to the Gjt., you may only fill out the following Sections on the form:

- **Section 4, Main Page** (type of report):
 - a) By indicating the code box '1' (Type of report), and
 - b) By indicating the code box related to requiring a tax ID number, and
 - c) By indicating the code box related to the Act on Motor Vehicle Tax
- **Section 1 of Main Page** (denomination of the organisation)
- **Section 3 of Main Page** (detail sheets and supplementary sheets filled out)
- **Colophon part of Main Page** (locality, date, signature)
- **Section 1 of Sheet A01** (registered seat) country, postal code, name of settlement, name of public place, type of public place and house number must be given,
- **Section 14 and / or 15 or 17 of Sheet A03** [Data of legal representative(s) or the financial representative],
- **Section 5 or 6 or 7 of Sheet F01** (you may indicate only code '1' in Section 5 and you may indicate only the first code box in Section 6, furthermore, you may indicate only the first or the second code box in Section 7)

Detailed filling out instructions for the sections mentioned above will be provided at the given concrete sections.

¹⁴ Pursuant to the Section 11, Subsection (2) of the Air.

¹⁵ Act LXXXII of 1991 on Motor Vehicles (hereinafter referred to as Gjt.)

„3. We solely register because of Section 253 of Act XLI of 2018”:

Please, indicate if you, based on Act XLI of 2018¹⁶, solely register because you, as a non-resident entrepreneur, are subject to the immigration surtax.

We inform you that this special registration code can be indicated when you register at the first time.

If you register with the NTCA pursuant to Act XLI of 2018, you may only fill out the following Sections on the form:

- **Section 4, Main Page** (type of report):
 - a) By indicating the code box ‘1’ (Type of report), and
 - b) By indicating the code box related to requiring a tax ID number, and
 - c) By indicating the code box related to the Act XLI of 2018
- **Section 1 of Main Page** (denomination of the organisation)
- **Section 3 of Main Page** (detail sheets and supplementary sheets filled out)
- **Section 4 of Main Page** (tax ID number of the non-resident enterprise may be provided),
- **Colophon part of Main Page** (locality, date, signature)
- **Section 1 of Sheet A01** (registered seat) country, postal code, name of settlement, name of public place, type of public place and house number must be given,
- **Sections 2-3 of Sheet A01** (branch office, storage place of documents) country, postal code, name of settlement, name of public place, type of public place and house number must be given,
- **Section 4 of Sheet A01** (address of registered seat of the non-resident enterprise),
- **Section 5 of Sheet A01** (TEÁOR code: standard classification system for economic activities),
- **Section 7 of Sheet A01** (code identifying the type of business entity),
- **Section 8 of Sheet A02** (data of the instrument of association),
- **Section 9 of Sheet A02** (the manner of establishment),
- **Section 11 of Sheet A02** (data of the registration order),
- **Section 12 of Sheet A02** (data of legal predecessors),
- **Section 14 and / or 15 or 17 of Sheet A03** [Data of legal representative(s) or the financial representative],
- **Section 23 of Sheet A06** (effect of the Tao Act) the code ‘1’ may be indicated since the taxpayer subject to the immigration surtax does not carry out any taxable gainful activity in Hungary,
- **Section 5 of Sheet F01** (solely code ‘1’ may be entered the Section 4)

¹⁶ Subsection 5 of Section 253 of Act XLI of 2018.

If, besides your obligation stipulated by Act XLI of 2018, in the future you intend to carry out further taxable gainful activity on the territory of Hungary, you are kindly requested to register in accordance with Hungarian legal rules in the course of your first registration, by leaving marking this special reason code out. And if you have already a Hungarian tax ID number you are kindly requested to submit a report of changes, in accordance with your taxable gainful activity and regarding Hungarian legal rules and filling out instructions of this form.

„4. We register solely because of tax obligation incurred at municipal tax authority”:

In case your tax obligations incur only with the municipal tax authority, an ‘X’ must be entered in the code-box. In this case, only the Main Page and Section 1 of Sheet A01 are to be filled out. The 9th digit of your tax ID number shall have a 0 value.

“6. We register because of Pti. and ask for issuing a tax ID number”:

- *(1) Pursuant to Subsection 7 of Section 8/A, we seek registration as a person providing cross-border investment services in Hungary established abroad, or with a branch abroad.*
- *(2) Pursuant to Section 8 (2b), we seek registration as a foreign person with a foreign seat/registered office or branch carrying out payment services, money lending and borrowing, currency exchange and currency exchange intermediation activities in Hungary as a cross-border service”*

Please indicate by selecting the appropriate code value if you are registering as a foreign resident enterprise solely because you have become subject to the financial transaction tax based on Pti. due to the provision of cross-border services under point b) or point d) of Subsection 1 of Section 1 or Section 15 of the Government Decree.

Please note that the above special codes for registration can be marked in the course of the first application for registration only.

The deadline for registration shall be the 1st day of the month following the month in which they become liable to pay the tax.

If you are registering with NTCA pursuant to Subsection 7 of Section 8/A or Subsection 2b of Section 8 of Pti., only the following fields may be filled in on the form:

- **Section 1 of Main Page** (denomination of the organisation)
- **Section 3 of Main Page** (detail sheets and supplementary sheets filled out)
- **Section 4 of Main Page**
 - **Type of report:** by indicating the code box ‘1’ (registration),
 - **Application for a tax ID number:** by indicating the code box related to requiring a tax ID number,
 - **Special data related to the registration:** by indicating the appropriate code value in the code box in point 6

"6. We register because of Act CXVI of 2012 on the Financial Transaction Tax (Pti.) and ask for issuing a tax ID number":

(1) We are registering as a person providing investment services in Hungary as a cross-border service with a foreign registered office or branch.

(2) Pursuant to Section 8 (2b), we seek registration as a foreign person with a foreign seat/registered office or branch carrying out payment services, money lending and borrowing, currency exchange and currency exchange intermediation activities in Hungary as a cross-border service"

- **Foreign tax identification number notification and change notification:** in this, the tax identification number of the foreign enterprise may be provided if the taxpayer also fills in the box "Address of the foreign enterprise's head office" in section 4 of form A01.
- **Colophon part of Main Page** (locality, date, signature)
- **Section 1 of Sheet A01** Registered seat (country, postal code, name of settlement, name of public place, type of public place and house number must be given),
- **Sections 2-3 of Sheet A01** Branch office, storage place of documents country, postal code, name of settlement, name of public place, type of public place and house number must be given,
- **Section 4 of Sheet A01** Address of registered seat of the non-resident enterprise,
- **Section 5 of Sheet A01** (TEÁOR code: standard classification system for economic activities),
- **Section 7 of Sheet A01** (code identifying the type of business entity),
- **Section 8 of Sheet A02** (data of the instrument of association, new data shall be indicated by letter U, number and date of document),
- **Section 9 of Sheet A02** (the manner of establishment, new data shall be indicated by letter U, type of establishment),
- **Section 11 of Sheet A02** (data of the registration order, new data shall be indicated by letter U, date of the registration order and its date of becoming effective),
- **Section 12 of Sheet A02** (data of legal predecessors, date of the change, new data shall be indicated by letter U, denomination of the organisation, tax ID number, this may be continued on supplementary sheet no. 6.),
- **Section 14 and / or 15 or 17 of Sheet A03** [Data of legal representative(s) or the financial representative being natural or non-natural persons],
- **Section 23 of Sheet A06** (effect of the Tao Act) the code '1' may be indicated since the taxpayer so registering does not carry out any taxable gainful activity in Hungary,
- **Section 5 of Sheet F01** exclusion from VAT liability (solely code '1' may be entered in Section 5)

If, in the future, you intend to carry out additional taxable income-generating activities in Hungary in addition to the obligations under Section 8 (2b) or Section 8/A (7) of the Act on the Financial Transaction Tax, please register in accordance with the Hungarian law when you first register, omitting this special code. And, if you already have a Hungarian tax identification number, please submit a change

notification in accordance with your taxable income-generating activity, taking into account the Hungarian law and the instructions for completing this form.

Registering a foreign tax ID number and reporting its change:

You are kindly requested to provide obviously the nature of reporting in the course of reporting (*in the case of reporting new data: 'U', in the case of deleting previous data: 'T'*).

The tax ID number established by the tax authority of the state of residence of the non-established enterprise must be provided in the case of a foreign enterprise or other foreign organization.

If the type of reporting is '2' or '3' you are kindly requested to provide the effective date of change was effectuated¹⁷.

Notification and change notification of a unique identification number with an EX suffix¹⁸:

Please provide us with the nature of the notification, if available (*U for new data, T for deletion of previous data*).

A unique identification number established by the authority of the State of residence of the foreign enterprise, if available, in accordance with Article 284 (3) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, is required for foreign enterprises, other foreign entities.

We would also like to inform you that a common element in the structure of the SME identifier issued by any Member State is that it always ends with the suffix "-EX", e.g. AT123456789-EX. Please fill this in in capital letters.

The first two letters of the country code of the unique identification number with the suffix EX can only be used if the following EU countries are indicated:

Austria (AT), Belgium (BE), Bulgaria (BG), Cyprus (CY), Czech Republic (CZ), Denmark (DK), Northern Ireland (XI), Estonia (EE), Finland (FI), France (FR), Greece (GR), Netherlands (NL), Croatia (HR), Ireland (IE), Poland (PL), Latvia (LV), Lithuania (LT), Luxembourg (LU), Malta (MT), Germany (DE), Italy (IT), Portugal (PT), Romania (RO), Spain (ES), Sweden (SE), Slovenia (SI), Slovak Republic (SK).

If the type of notification is "2" or "3", please indicate the date of the change.

Section 5: Data to be reported in relation to customs identification numbers (EORI/VPID)

¹⁷ Pursuant to the Section 44 of the Art.

¹⁸ Point 1.3 of Schedule 1 of Art.

You are kindly requested to provide obviously the nature of reporting in the course of reporting (*in the case of reporting new data: 'U', in the case of deleting previous data: 'T'*).

If the type of reporting is '2' or '3' you are kindly requested to provide the effective date of change, with regard to the Section 44 of the Art.

If you apply for a customs identification number (either together with a tax number or when you already have a tax number) you are requested to report the necessary data for customs authority procedures in this section.

The United Kingdom left the European Union on 1 February 2020. With regard to the Agreement accepted by the European Union and the United Kingdom, as of 1st January 2021, the United Kingdom must be regarded as a third country from the point of view of the European Union. The Northern Ireland is an exception to this rule, because customs, tax and statistics rules must be persisted in applying there as well. EORI numbers starting with "GB", which were issued in the United Kingdom, shall be invalid as of 1st January 2021. Based on relevant Community provisions, taxpayers may, if they are deemed as established within the European Union, apply for a new EORI number in the Member State of their establishment. Taxpayers established in a third country may apply for a new EORI number in any EU Member State, such as in Hungary as well. You can apply for a new customs identification number in the Section 4 of Main Page.

Filling out the contact for electronic communication (e-mail address) is **mandatory**.

Only the following countries of the European Union may be indicated in the Country Code column:

Austria (AT), Belgium (BE), Bulgaria (BG), Cyprus (CY), Czech Republic (CZ), Germany (DE), Denmark (DK), Greece (GR), Croatia (HR), Estonia (EE), Spain (ES), Finland (FI), France (FR),	Ireland (IE), Italy (IT), Lithuania (LT), Luxemburg (LU), Latvia (LV), Malta (MT), the Netherlands (NL), Poland (PL), Portugal (PT), Romania (RO), Sweden (SE), Slovenia (SI), Slovak Republic (SK), Northern Ireland (XI).
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The applicant for a customs identification number may give his/her consent to his/her customs identification number, name and seat address being published and s/he may also revoke his / her consent.

Section 6: Data of change registration order

You are kindly requested to provide obviously the nature of reporting in the course of reporting (*solely in the course of reporting changes: 'M'*).

Data related to the change registration order can only be entered if the type of reporting is '2' or '3' and the taxpayer possesses such data due to his tax liable status.

You are kindly requested to report following particulars: reference number of the order, date of the order (the date when it was issued) and the date when the order became final (legally binding).

Closing part of the Main Page (colophon):

The form becomes a deed once the locality and the date of completion have been indicated on it. The form is void without a signature.

The form can also be filed by an authorised representative on the basis of either a casual power of attorney qualifying him / her solely to submit the form and to arrange the concrete case beginning with this submission; or on the basis of a permanent power of attorney qualifying the authorised representative to represent the taxpayer for a longer period of time.

Sheet A- REGISTRATION, REPORTING CHANGES IN DATA

Section 1: Registered seat (place of business management)

You are kindly requested to provide obviously the nature of reporting in the course of reporting (*in the case of reporting new data: 'U', in the case of modifying previous data: 'M'*).

Please indicate with an 'X' next to the line '*The foreign enterprise has located its place of business management to Hungary*' if the foreign person is to be recognized as a resident taxpayer for seat purposes – based on the provisions on taxable persons and place of business of international agreements –, as he located his place of business management to Hungary¹⁹. Place of business management must be indicated in this section, and only a Hungarian address may be provided here. The number and date of the operation license for the seat may also be given in this section.

To the number of operation license, please, indicate the number of license issued by the authorising authority.

When reporting change in the seat, in order to speed up administering procedure, we ask our Esteemed Clients to attach the document and certificate on the change to the form (for instance extract of records deemed authentic by law or registering ruling / resolution).

If the type of reporting is '2' or '3' you are kindly requested to provide the effective date of change.²⁰

Section 2: Branch offices

You are kindly requested to provide obviously the nature of reporting in the course of reporting (*in the case of reporting new data: 'U', in the case of modifying previous data: 'M' and in the case of deleting previous data: 'T'*).

The concept of branch office is defined by the Art.²¹ No post office box number shall be indicated as a branch office. In case the branch office has an operation license, the license number must be indicated. Supplementary Sheet 2 may be used to continue. You have the opportunity to report such company sites which do not feature in the deed of foundation on the basis of the regulations relevant for the sector and, therefore, are unlisted in registers as well.

To the number of operation license, please, indicate the number of license issued by the authorising authority.

¹⁹ Section 2, Subsection (3) and Section 4, Point 35 of the Tao. Act

²⁰ Pursuant to the Section 44 of the Art.

²¹ Section 7, Point 47 of the Art.

Please, indicate with a code 'M' if you report data of a new operation license to your branch office reported previously. You must also provide the address of the branch office in this case. If you wish data of operation license reported previously to be deleted you should only provide the address of branch office, together with marking the code 'M' and should leave blank the fields '*Serial number of the operation license*' and '*Date of the operation license*'. You have the opportunity to report changes in data related to such company sites which do not feature in the deed of foundation on the basis of the regulations relevant for the sector and, therefore, are unlisted in registers as well.

According to Art. ²², the taxpayer may report to the NTCA if the given branch office also qualifies as branch office pursuant to the Htv.²³ This can be done on the form in such a way if he fills out the affected feature in the Section 2 of Sheet A01 or on the Supplementary Sheet 2. **Should you wish to report your qualification according to the Htv. as a modification, as an 'M' reporting, you are kindly requested to provide the ID number of your valid operation license in every case otherwise the program will detect it as if you intended to delete the operation license.**

Possible values for the qualification as branch office as per Htv:

- 1 - Branch office as per Art. and Htv.
- 2 - Branch office as per Art. only
- 3 - Branch office as per Htv. only

If the given branch office does not qualify as a branch office pursuant to the Htv. you are kindly requested to leave the related Section-part blank or report for value no. 2. A branch office (value no. 3) that is a branch office under Htv. only, may also be reported on municipality-level only (i.e. the name of the settlement is sufficient to mention).

If the type of reporting is '2' or '3' you are kindly requested to provide the effective date of change.²⁴

Section 3: Storage place of documents, electronic certificates and records

You are kindly requested to provide obviously the nature of reporting in the course of reporting (*in the case of reporting new data: 'U' and in the case of deleting previous data: 'T'*).

This must be reported if the storage place where the documents are kept is not the same as the registered seat. It shall not be a post office box. Additional data related to the Storage place of the documents may be given on Supplementary Sheet 5.

If you store the receipt, book, registry that qualifies as electronic invoice according to the Act on VAT electronically, ensuring the on-line access, this is also needed to be reported here.

²² Point 29.1 of the Schedule No. 1 to the Art.

²³ Point 31 of Section 52 of Act C of 1990 on Local Taxes (hereinafter referred to as Htv.)

²⁴ Pursuant to the Section 44 of the Art.

We draw your kind attention to the fact that document storage address(es) and the declaration of the fact that electronic storage of document exists are two distinct issues and should separately be reported²⁵. They are not interrelated.

If the type of reporting is '2' or '3' you are kindly requested to provide the effective date of change²⁶.

Section 4: Registered seat address of non-resident enterprise

You are kindly requested to provide obviously the nature of reporting in the course of reporting (*in the case of reporting new data: 'U', in the case of modifying previous data: 'M' and in the case of deleting previous data: 'T'*).

You are kindly requested to provide the registered seat of the non-resident enterprise (*in case of GFO – code identifying the type of business entity – 931 or GFO 932*). The seat of that foreign person shall also be given here, the place of management of which is Hungary²⁷. In case of a foreign address, the postal code, the name of settlement and the name of the area (street, square etc.) must be given.

If the type of reporting is '2' or '3' you are kindly requested to provide the effective date of change²⁸.

Sections 5-6: Main activity and other activities

You are kindly requested to provide obviously the nature of reporting in the course of reporting (*in the case of reporting new data: 'U' and in the case of modifying previous data: 'M'*).

Classification of the activities follows the standard industrial classification system for economic activities (*TEÁOR*) effective at any time. In Section 5, the core activity is to be identified; the one that generates probably most of your income. In case of activities requiring a license, the license number and its date must also be given. Other activities may be provided in Section 6, the enumeration of which may be continued on Supplementary Sheet 1.

Changes in economic activities shall be reported to the NTCA²⁹. When reporting a new core activity (*TEÁOR* code), the old core activity for deletion should not be reported.

Enter 'M' if you wish to report data of a new operating license for activities already registered. Data of the activities must be given nevertheless. In case you wish to delete the data of already registered operating license, only data of the activities

²⁵ Pursuant to 20.1 subpoint of the Schedule No. 1 of the Art.

²⁶ Pursuant to the Section 44 of the Art.

²⁷ Pursuant to the Section 4, Point 35 of the Tao Act

²⁸ Pursuant to the Section 44 of the Art.

²⁹ Pursuant to the Section 16, Paragraph (2) of the Adóig. vhr.

are to be given besides indicating the code 'M'. Leave 'Number of the operating license' and 'Date' fields empty.

If the type of reporting is '2' or '3' you are kindly requested to provide the effective date of change³⁰.

Please note that if you wish to make a notification in relation to a TEÁOR'24 activity, you must indicate this in the TEÁOR'24 code box.

Section 7: Code identifying the type of business entity

You are kindly requested to provide obviously the nature of reporting in the course of reporting (*exclusively in the course of registration: 'U'*).

The three-digit code number identifying the type of business entity and its textual denomination are also needed to be provided³¹. The following codes for the types of business entities may be selected under this Section:

GFO	Description
131	Law firm
132	Patent agency
144	European grouping of territorial co-operation (EGTC)
396	National Co-operation Fund
551	Registered church
552	Internal legal person of a church performing primarily public duties
555	Internal legal person of a church performing primarily religious duties
559	Other church organisation
562	Public foundation autonomous institution
563	Other foundation autonomous institution
574	European Research Infrastructure Consortium (ERIC)
595	National home-making community
599	Other non-profit organisation with a legal entity
692	Condominium
693	Building community
699	Other non-profit organisation without a legal entity
734	Civil law partnership
738	Other enterprise not classified otherwise
915	Investment fund
916	National Deposit Insurance Fund
918	Pension Guarantee Fund

³⁰ Section 44 of the Art.

³¹ Based on Annex 2 of Decree No. 21/2012 (IV.16.) KIM of the Ministry of Public Administration and Justice on the Elements and Nomenclatures of a Statistical Code.

919	Other fund
931	Other taxpayer
932	Foreign enterprise with a tax ID number
941	Foreign diplomatic, consular corps
942	Other organisation outside the territory
961	Household

Please, be kindly be informed that taxpayers having GFO codes 551, 552, 555 and 559 may, in the case of reporting changes, subsequently change their referred GFO codes (to codes 551, 552, 555 and 559 identifying the type of business entity, provided they possess an authorisation from the Minister that is needed to change the GFO code.

Direct registration or direct change reporting to NTCA, including the report of changes of GFO, is only possible if the autonomus institution of the foundation or of the public foundation is not listed in the court's register of NGOs, if so however, it is necessary to apply for a tax number or to report a change in the way it is normally established for NGOs.

Section 8: Data of the instrument of association

You are kindly requested to provide obviously the nature of reporting in the course of reporting (*exclusively in the course of registration: 'U'*).

The date and number of the document used for the establishment of the organisation (e.g.: Articles of Association) must be given. The number of the document is to be given only if there is one. If you are filling out the form as a trust³² [i.e. marked the code-boxes relating to trusts and to the request of a tax number in the Main Page with an 'X', and indicated code '1' ('Report for registration') in the 'type of registration' code-box], it is enough to indicate the date of the instrument of association in this form.

Section 9: The manner of establishment

You are kindly requested to provide obviously the nature of reporting in the course of reporting (*exclusively as new data: 'U'*).

To be filled out by indicating the appropriate code for legal entities and other associations and organisations with no legal entity status and not required to be registered by the Court of Registration.

Section 10: Starting date of activity generating taxable income

You are kindly requested to provide obviously the nature of reporting in the course of reporting (*exclusively in the course of registration: 'U'*).

³² Pursuant to the Bvk. Act and Point 2 of the Schedule No. 1 to the Art.

Taxable activity may be carried out only with a tax number. The NTCA issues a tax number to the taxpayer based on the registration, as of the date of such registration. If the registration obligation is met after starting such activity, the date when the taxable activity was started before registration must also be indicated. Filling in the section is not mandatory, the date as of which the tax number issued by the tax and customs authority is effective as determined by the date of registration, in case of the filling in of the section it is determined by the filled in date. **Please note that if you fill in the section than the starting date of the taxable activity performed in Hungary shall be indicated in all cases.**

Section 11: Data of registration order

You are kindly requested to provide obviously the nature of reporting in the course of reporting (*exclusively in the course of registration: 'U'*).

You are kindly requested to report following particulars: reference number of the order, date of the order (the date when it was issued) and the date when the order became final (legally binding).

Section 12: Data of legal predecessor(s)

You are kindly requested to provide obviously the nature of reporting in the course of reporting (*in the case of reporting new data: 'U' and in the case of deleting previous data: 'T'*).

Obligatory to fill out, if there is/are any legal predecessor(s). Denomination and tax ID number of the legal predecessor(s) must be indicated in the section (the latter must only be indicated in the case if it is available). Supplementary Sheet 6 may be used to continue.

If the type of reporting is '2' or '3' you are kindly requested to provide the effective date of change³³.

Section 13: Data of legal successors

You are kindly requested to provide obviously the nature of reporting in the course of reporting (*in the case of reporting new data: 'U' and in the case of deleting previous data: 'T'*).

Obligatory to fill out, if there is/are any legal successor(s). Denomination and tax ID number of the legal successor(s) must be indicated in the section (*the latter must only be indicated in the case if it is available*). Supplementary Sheet 6 may be used to continue.

If the type of reporting is '2' or '3' you are kindly requested to provide the effective date of change³⁴.

³³ In accordance with the Section 44 of the Art.

³⁴ Pursuant to the Section 44 of the Art.

Section 14-15: Data of legal representative(s)

The legal entity and other organisations may be represented in front of the NTCA by a person with the appropriate authorisation as stipulated in the relevant legislations.

In the case of a natural person representative:

You are kindly requested to provide obviously the nature of reporting in the course of reporting (*in the case of reporting new data: 'U' and in the case of deleting previous data: 'T'*).

Please give here the tax identification code of the representative. If the non-Hungarian citizen representative does not possess a tax identification code, please enter 'X' in the box and by doing so this way you request the tax identification code to be generated. If you are a Hungarian citizen, please, use form T34 to request the establishment of your tax identification code even before the registration.

In the case of a natural person representative, it is necessary the following particulars to be provided in each case concerning the representative:

- Name,
- Tax identification code or, in the case of a non-resident representative, the lack of tax identification code,
- Citizenship,
- Mother's name,
- Place and date of birth,
- Telephone number and domicile (as optional data),
- If the taxpayer is non-resident and does not possess a tax ID number, s/he, by providing the "*Postal address of tax card*" (by implicit conduct) makes a statement that requires a Hungarian tax card to be manufactured and posted.

Providing data of additional natural person representatives can be continued on Supplementary Sheet 8.

You must indicate the starting date of the legal status of being a representative, and in case of a fix term legal status, the end date as well.

In case of a foreign (domicile) address, the postal code, the name of settlement and the name of the area (street, square etc.) must be given, giving the rest of the data is not mandatory.

For condominiums, the name of the natural person acting as Owners' Representative (chair of the *Condominium Board*) is to be given in the name of representative box while the domicile address of the natural person acting as Owners' Representative is to be given in the address of representative box.

When filling in the declaration on the form of representation, it is necessary to inform the NTCA that the representative intends to exercise the representation independently or together with another representative. In the case reporting a joint representation, reporting at least two joint representatives are required. In the event of the cancellation of a joint representative, reporting a new joint representative or a representative with independent representation rights is mandatory.

If the type of reporting is '2' or '3' you are kindly requested to provide the effective date of change³⁵.

In the case of a non-natural person representative:

You are kindly requested to provide obviously the nature of reporting in the course of reporting (*in the case of reporting new data: 'U' and in the case of deleting previous data: 'T'*).

In the case of a non-natural person representative, it is necessary the following particulars to be provided in each case: denomination, tax ID number and seat address. Furthermore, you are kindly requested to provide tax identification code of legal representative of the economic operator / other organisation.

Providing data of additional non-natural person representatives can be continued on Supplementary Sheet 8.

You must indicate the starting date of the legal status of being a representative, and in case of a fix term legal status, the end date as well.

If a legal person or other organisation acts as a representative of a condominium, the name of the legal person or other organisation is to be given in the name of representative box, while the seat of legal person or other organisation is to be given in the address of representative box in the case of a non-natural person representative.

When filling in the declaration on the form of representation, it is necessary to inform the NTCA that the representative intends to exercise the representation independently or together with another representative. In the case reporting a joint representation, reporting at least two joint representatives are required. In the event of the cancellation of a joint representative, reporting a new joint representative or a representative with independent representation rights is mandatory.

If the type of reporting is '2' or '3' you are kindly requested to provide the effective date of change³⁶.

³⁵ In accordance with the Section 44 of the Art.

³⁶ Pursuant to the Section 44 of the Art.

Besides reporting a change in the personality of the representative – and in order to speed up administration – you are kindly requested to attach the documentation or certificate of the change to the form (*e.g. in case of churches, the certificate from the Diocesan Office, the document on the appointment*), the minutes (*e.g. in case of condominiums*).

In case of reporting a new legal representative, cancellation of the former representative is also necessary to be reported if the right of the formerly reported representative has ceased to exist.

Section 16: Special statements in relation to legal representation

In the section serving for representative's statements, the representative shall make a statement on the following circumstances:

- The representative qualifies as the representative of the joint owners; or
- The representative qualifies as the representative appointed by the members of the cost sharing group;
- The representative qualifies as closing settler or its legal representative; or
- The representative qualifies as liquidator or its legal representative.

Section 17: Data of the financial representative (can be filled in case of a foreign enterprise not established in Hungary)

You are kindly requested to provide obviously the nature of reporting in the course of reporting (*in the case of reporting new data: 'U' and in the case of deleting previous data: 'T'*).

The rules and conditions of financial representation are set out in the relevant legal act³⁷. The financial representative shall prove compliance with the requirements in front of the NTCA upon registration. Registration must be done by reporting data related to the financial representative (denomination, phone number, seat, tax ID number, country code checking number and current account number) within 15 days after accepting representation at the Large Taxpayers Directorate of NTCA.

If the type of reporting is '2' or '3' you are kindly requested to provide the effective date of change³⁸.

Section 18: Data of the auditor

You are kindly requested to provide obviously the nature of reporting in the course of reporting (*in the case of reporting new data: 'U' and in the case of deleting previous data: 'T'*).

³⁷ In accordance with the Section 20 of the Air.

³⁸ Pursuant to the Section 44 of the Art.

If the auditor is an economic organisation, the following data must also be reported:

- Denomination of the auditor;
- Name of the (natural) person who is responsible for carrying out the audit;
- Tax identification code of the natural person being responsible for carrying out the audit;
- Tax ID number of the auditor;
- Tax ID number of the foreign enterprise (if it possesses such a number);
- Address of domicile / seat.

The starting date of the auditor's legal relationship must be reported to the NTCA, and in case of a fix term contract, the end date as well.

The auditor previously reported can be deleted by entering 'T' in the code-box.

If the type of reporting is '2' or '3' you are kindly requested to provide the effective date of change³⁹.

Section 19: Data of the agent authorised to accept service in Hungary (must solely be filled out by foreign persons / taxpayers not possessing any address in Hungary)

You are kindly requested to provide obviously the nature of reporting in the course of reporting (*in the case of reporting new data: 'U' and in the case of deleting previous data: 'T'*).

You are kindly requested to provide name / denomination and tax identification code and / or tax ID number of the agent authorised to accept service (delivery agent) as well as tax identification code / tax ID number of the legal representative represented by the delivery agent. Furthermore, please, provide the address of the domicile / seat of the delivery agent, which can solely be an address in Hungary (domestic address), because of its function.

We hereby inform you that in the case of data sent to the delivery agent, the delivery presumption will apply to the represented legal representative / taxpayer *in accordance with the applicable legislation*.

The delivery agent previously reported can be deleted by entering 'T' in the code-box.

If the type of reporting is '2' or '3' you are kindly requested to provide the effective date of change⁴⁰.

³⁹ In accordance with the Section 44 of the Art.

⁴⁰ In accordance with the Section 44 of the Art.

Section 20: Data of affiliated companies

You are kindly requested to provide obviously the nature of reporting in the course of reporting (*in the case of reporting new data: 'U' and in the case of deleting previous data: 'T'*).

Based on the Tao Act⁴¹, you shall make a statement: you shall report to the NTCA associated companies within 15 days of concluding the first contract, as well as changes in the data of associated companies must be reported within 15 days of the change⁴². Supplementary Sheet 3 may be used to continue.

If the type of reporting is '2' or '3' you are kindly requested to provide the effective date of change⁴³.

Section 21: Reporting of the public benefit status

You are kindly requested to provide obviously the nature of reporting in the course of reporting (*in the case of reporting new data: 'U' and in the case of deleting previous data: 'T'*).

The public benefit status shall be indicated by entering an 'X' sign in the code-box. The number of order made in relation to public benefit status, the dates when this order was issued and became effective shall be reported.

If the type of reporting is '2' or '3' you are kindly requested to provide the effective date of change⁴⁴.

Section 22: Registration of a cooperative community

You are kindly requested to provide obviously the nature of reporting in the course of reporting (*in the case of reporting new data: 'U' and in the case of deleting previous data: 'T'*).

The civil association⁴⁵ formed exclusively for the purpose of being a cost sharing group can request that the NTCA register it in such capacity. The civil association may file the request by filling out Section 22 and Supplementary Sheet 9, accordingly.

The taxpayer being subject to value added tax⁴⁶ may establish a cost sharing group with the persons having personal legal proprietorship (*membership*) relations with it. Already operating taxpayers must report the establishment of the cost sharing group to the national tax and customs authority.

⁴¹ Point 23 of Section 4 of the Tao Act

⁴² Point 28 of Section 7 and Section 44 of the Art., Point b), Subsection (4) of Section 16 of the Adóig. vhr.

⁴³ In accordance with the Section 44 of the Art.

⁴⁴ Pursuant to the Section 44 of the Art.

⁴⁵ Pursuant to the Section 31 of the Art. as well as to the Subpoint aa), Subsection 6), Section 85 of the VAT Act

⁴⁶ Pursuant to the Section 31 of the Art. as well as to the Subpoint ab), Subsection 6), Section 85 of the VAT Act

Reporting can be done by filling out this section, as well as Supplementary Sheet 9 implicitly (*members that has not been registered so far shall be marked with 'U', members to cancel shall be marked with 'T'*).

Documents listed below must be attached to the request, and you must declare expressly about their existence when filling out the Section and Supplementary Sheet:

- The unconditional consent of the representative about the undertaking of the representation;
- The certified copy of the contract about the establishment of the civil association;
- The presentation of the system of records of each member, which is suitable for the explicit, reliable and complete separation of the provision and use of services defined in the legal act⁴⁷ from other activities;
- Undertaking of joint and several responsibility of the members of the cost sharing group for each member;
- The common, explicit and unanimous request of the members on the establishment of the cost sharing group.

Civil associations must fill out lines 1, 2 and 3 of this Section, and must make a statement on Supplementary Sheet 9.

The operating civil association shall make a statement about its special VAT status (exemption) in Section 1 of Sheet F, where number '5' must be indicated. A statement on VAT exemption shall be made in line 1 of Section 6 of Sheet F, since a cost sharing group carries out a tax exempt activity as regards its other, special character.

The NTCA shall take a decision on the subject of authorization of the cost sharing group established by civil associations, and the cost sharing group shall be established only on the day when the decision becomes legally binding. The NTCA shall inform the civil association operating as a cost sharing group about the tax number in its decision granting the authorization.

The civil association registering as a cost sharing group shall make a statement about its special VAT status (exemption) in Section 1 of Sheet F, where number '5' must be indicated. A statement on VAT exemption shall be made in line 1 of Section 7 of Sheet F, since a cost sharing group carries out a tax exempt activity as regards its other, special character.

⁴⁷ Point p), Subsection (1), Section 85 of the VAT Act

If, simultaneously with the registration, any other taxpayer, recognized as tax subject requests its registration as a cost sharing group, filling out lines 1, 2 and 4 and Sheet 9 is obligatory. In this case, the statement relating to VAT shall be filled out in accordance with the general rules.

We call your attention to the fact that NTCA does check the number of members in the cost sharing group, therefore please also submit the relevant documents of the group (Memorandum of Association, Articles of Association, Minutes of the Formation Meeting, etc.) suitable to justify membership.

When establishing a cost sharing group, at least data of two members of the cost sharing group are needed to be reported according to the following rules:

In the case of natural person member:

You are kindly requested to provide obviously the nature of reporting in the course of reporting (*in the case of reporting new data: 'U', in the case of modifying previous data: 'M' and in the case of deleting previous data: 'T'*).

In the case of a natural person member, name and tax identification code of the natural person shall be provided or the lack of such identification code and the request of establishing the identification code must be communicated in the case of a foreign citizen. In the case of a Hungarian citizen, if s/he does not possess a tax identification code, the precondition of registration is that the natural person taxpayer, by submitting a "T34 form, requires establishment of a tax identification code. Furthermore, following data of the natural person must be provided:

- Citizenship,
- Mother's name,
- Place and date of birth,
- Telephone number and domicile (as optional data),
- If the taxpayer is non-resident and does not possess a tax ID number, s/he, by providing the "Postal address of tax card" (by implicit conduct) makes a statement that requires a Hungarian tax card to be manufactured and posted.

If the type of reporting is '2' or '3' you are kindly requested to provide the effective date of change⁴⁸.

Providing data of additional natural person members can be continued on Supplementary Sheet 9.

⁴⁸ Pursuant to the Section 44 of the Art.

In the case of non-natural person member:

You are kindly requested to provide obviously the nature of reporting in the course of reporting (*in the case of reporting new data: 'U', in the case of modifying previous data: 'M' and in the case of deleting previous data: 'T'*).

In the case of a non-natural person member, it is necessary the following particulars to be provided in each case: denomination, tax ID number and seat address.

If the type of reporting is '2' or '3' you are kindly requested to provide the effective date of change⁴⁹.

Providing data of additional non-natural person members can be continued on Supplementary Sheet 9.

Reporting changes in cooperative community and its termination:

Termination of the cost sharing group is possible by filling out Section 22 of Sheet A05; other changes by filling out the referred Section and Supplementary Sheet 9. Change in the person of the representative appointed by the members of the cost sharing group may be reported in Section 13-16 of Sheet A03.

Possibilities to report changes:

1. For registering the establishment of a cost sharing group by an operating taxpayer: enter a 'U' in the code-box next to line 1 of the Section, attach the prescribed documents and report the data of the members on Supplementary Sheet 9.
2. For reporting changes in the data of the cost sharing group: enter 'M' in the code-box next to line 1 of the Section and report changes in the Section and on Supplementary Sheet 9 (if you wish to delete a member, enter 'T', if you want to register a new member, enter 'U'). In the case of reporting changes, the box for effective date of change shall be filled out.
3. For the termination of a cost sharing group: enter 'X' in the affected line of this Section, thus all previous reports regarding the cost sharing group will be deleted from the NTCA's records.

Section 23: Effect of the Tao Act

You are kindly requested to provide obviously the nature of reporting in the course of reporting (*in the case of reporting new data: 'U', in the case of modifying previous data: 'M'*).

⁴⁹ Pursuant to the Section 44 of the Art.

The appropriate number in connection with the effect of the law⁵⁰ is to be given in the code-box. The following taxpayers may not select taxability under corporate income tax:

- 396** National cooperation fund
- 595** National home-making community
- 692** Condominium
- 693** Building community
- 734** Civil law partnership
- 915** Investment fund
- 916** National Deposit Insurance Fund
- 961** Household

In addition to the above listed entities, those taxpayers that are expressly excluded by the corporate income tax law may not declare themselves to be covered by the Tao Act!

If the type of reporting is '2' or '3' you are kindly requested to provide the effective date of change⁵¹, unless the taxpayer declares that he/she will pay the corporate income tax (Tao) in foreign currency, in which case the box "Starting date of my tax year" must be filled in.

When making a foreign currency declaration in connection with the tax liability under the Tao Act, you can choose between the US dollar or the Euro in the case of a new declaration, or even the Hungarian forint in the case of a change report. In addition, the nature of the declaration and the starting date of the tax year must be filled in. When applying for a tax number, if the taxpayer wishes to pay the tax in Hungarian forints, he/she does not need to make a declaration.

Pursuant to Subsections (1) and (2) of Section 66/A of Art., the taxpayer may declare (type of declaration: U) by the first day of the month preceding the first day of the tax year that he/she will pay corporate income tax in US dollars or euros. According to Subsection (3) of Section 66/A of Art., if the taxpayer has previously made a foreign exchange declaration in relation to his/her Tao payment obligation, he/she may change his previous option until the last day of the tax year (type of declaration: M). That is, for example, *if the taxpayer has previously opted for the euro, he/she can opt for the US dollar instead, and vice versa*, which will be effective from the first day of the next tax year. A taxpayer may make a declaration pursuant to Subsection 4 of Section 66/A of Art. - relating to the withdrawal of the choice to pay tax in foreign currency - by declaring (type of declaration: M) by the last day of the tax year that he/she no longer wishes to make use of the previous choice and therefore will fulfil his/her tax payment obligation in Hungarian forints pursuant to the Tao Act, which declaration will be effective from the first day of the next tax year. The notification deadlines are statutory subject to Subsection 6 of Section 66/A of Art.. i.e., no legal remedy is possible beyond that date.

⁵⁰ Pursuant to Sections 2 and 3 of the modified Act LXXXI of 1996 on Corporate Income Tax and Dividend Tax

⁵¹ Pursuant to the Section 44 of the Art.

Section 24: Reporting of acquisition of an intangible asset creating eligibility for royalty as per point (5a) of Section 4 of the Tao Act

You are kindly requested to provide obviously the nature of reporting in the course of reporting (*in the case of reporting new data: 'U', in the case of modifying previous data: 'M' and in the case of deleting previous data: 'T'*).

If you acquired or produced an intangible asset creating eligibility for royalty, you may report it to the NTCA in this Section. Reporting may be done within 60 days of acquisition, production. In the case of failure to meet the deadline, no application for extension is accepted. The date of acquisition shall be the day of registration by the Court of Registration, or in the lack of that, the effective date of the underlying legal transaction, while the date of production shall be the date of putting such asset to use. The taxpayer qualifying as domestic resident as regards his place of business management shall apply this provision with such a difference that the taxpayer may give a statement of having had intangible assets establishing the basis of royalty gains before becoming a domestic resident.

Detailed data may be submitted in Supplementary Sheet 12. In the case of a new registration, enter a 'U' in the 'U/T' column.

You can report changes in data also in Supplementary Sheet 12 if changes in the acquisition of the intangible asset had taken place. If previously reported intangible assets had been alienated, please indicate it with a 'T' in the 'U/T' column.

If the type of reporting is '2' or '3' you are kindly requested to provide the effective date of change⁵².

Section 25: Reporting acquisition of shares according to Section 4, Point 5 of the Tao Act

You are kindly requested to provide obviously the nature of reporting in the course of reporting (*in the case of reporting new data: 'U', in the case of modifying previous data: 'M' and in the case of deleting previous data: 'T'*).

In this section you must report⁵³ the share acquired in a legal entity and in a non-resident person established according to the provisions of the national laws (*with the exception of controlled foreign company*), and all further shares acquired later on (*an increase in the share value*), not including investment units issued by unlimited term investment funds. The report may be filed within 75 days after the acquisition (*with the exception of the increase in the share value and any acquisition of previously notified shares in the process of transformation, merger, division in the successor or by the successor*), in the event of failure to meet this deadline no application for extension shall be accepted. The acquisition of additional shares exceeding the formerly acquired and reported shares must be reported to the NTCA within 75 days of the acquisition. The first acquired share may be indicated

⁵² Pursuant to the Section 44 of the Art.

⁵³ Based on the Point 5, Section 4 of the Tao Act

in the first row. You will find detailed guidelines to determine the date of acquisition in the Tao Act, Section 4, Point 5.

In the case of reporting acquisition of shares, please, indicate the date and extent of acquisition of shares as well as data of the organisation, in which the acquisition of shares has taken place. Providing all data is mandatory, with the exception of tax identification number if the organisation does not possess such an identification number. In such a case, the box *"The concerned organisation does not possess a tax identification number"* code box must be ticked.

A transgression of the specified threshold shall be indicated with a 'U', while the termination of an ownership of such proportion shall be indicated with a 'T'. You need to indicate all relevant data also in the case of 'T' (termination), except when the termination concerns an acquisition reported in the year 2009 or earlier. If a taxpayer does not fall within the scope of the Tao Act, he must not fill out this section. The detailed data for the acquisition of shares shall only be given in the case of the acquisition of one (business) shares. In the case of an acquisition of shares you are kindly asked to inform the NTCA on the date and size of the acquisition of shares, and indicate the data of the company in which the acquisition of shares was done. It is compulsory to fill out all data fields, except for the tax number if the foreign company does not have a domestic tax identification number.

Further reporting may be submitted in Supplementary Sheet 12.

For instance:

- 1. The acquisition of a 15% share in a legal entity established pursuant to domestic laws and regulations, or in a foreign person – Section 9, paragraph 1, code 'U', and the size of share is 15/100.*
- 2. In addition to the 15% share, the acquisition of another 15% share in the same legal entity established pursuant to domestic laws and regulations, or the same foreign person – Section 9, paragraph 2, code 'U', and the size of share is 30/100.*
- 3. Sale of 20% of the shares acquired in the same legal entity, company without legal entity established pursuant to domestic laws and regulations, or the same foreign person – Section 9, paragraph 2, code 'T', and the size of share is 10/100.
(If all of the 30% are sold – Section 9, paragraph 2, code 'T', and the size of share is 0/100.)*

The day of acquisition or sale shall be indicated as the date of acquisition.

Please, be informed that based on the Point 2, Section 276 of the Act LVIII of 2020 acquiring shares in strategic companies by taxpayers qualified as foreign investors depends upon the authorisation of the Minister of Finance. You are kindly requested to enclose the ministerial authorisation to the reporting.

If the type of reporting is '2' or '3' you are kindly requested to provide the effective date of change⁵⁴.

Section 26: Registration of companies with real estate holdings

You are kindly requested to provide obviously the nature of reporting in the course of reporting (*in the case of reporting new data: 'U' and in the case of deleting previous data: 'T'*).

The taxpayer shall file a notice by 31 August⁵⁵ each year if it is to be recognized as a real estate holding company under the Tao Act, or if its status has terminated. Companies with real estate holdings shall disclose information in the above-specified notice – *relating to the calendar year when the corporate income tax return is submitted* – **concerning the sale of any share in the company by its non-resident members, the date of sale, the nominal value of shares, and the member's state of residence.** In Section 26, the taxpayer may make a statement as real estate holding company or terminate being recognized as such. Data of members may be reported on Supplementary Sheet 11. The country codes in the sections of 'Residence of foreign member' of the Supplementary Sheet can be found in the following website:

<https://www.iso.org/obp/ui/#search>

The field volume of the share shall be filled in as follows: the nominal value (in thousand HUF) of the share sold on the afore indicated date / the nominal value (in thousand HUF) of the share owned by the member before the sale.

Please note that you may file this notice by 31 August of the given year in compliance with the law, and in the case of filing the notice after this deadline, the NTCA may charge a default penalty.

Filing a notice with such information is obligatory for the first time regarding the corporate income tax return of tax year 2011. Please indicate in the '**Tax year**' line the year that your report concerns (a year before 2011 cannot be entered).

'Real estate holding company' shall mean⁵⁶:

a) Any taxpayer and/or the associated companies holding a real estate property located in Hungary, if

1. the market value of the Hungarian real estate property shown on balance sheet date represent more than 75 per cent in the (total) value of the assets shown on the aggregate in the taxpayer's annual account or in the annual account of its associated companies holding a real estate property located in Hungary, and

⁵⁴ Pursuant to the Section 44 of the Art.

⁵⁵ Based on the Point 27 of the Schedule No. 1 to the Art.

⁵⁶ Pursuant to the Point 18/a, Section 4 of the Tao Act

2. any member (shareholder) of them held resident status on at least one day of the tax year in a State with which Hungary has no agreement on double taxation or the agreement provides for the taxation of foreign exchange gains in Hungary, provided that

aa) the taxpayer relies on the statement supplied by the member (shareholder) regarding resident status,

ab) the taxpayer is liable to communicate the information required for determining the percentage the real estate holding represents to all its associated companies located in Hungary within 60 days after the due date of the corporate income tax return of the given year;

b) provisions of a) shall not apply if the taxpayer is listed on a recognized exchange.

1. For registering that it shall be recognized as a real estate holding company regarding the given tax year: enter 'U' (New registration) in the upper right corner of the Section, and indicate the starting – and if known – the termination date of the period. Use Supplementary Sheet 11 to make a statement on sales by foreign members. Indicate 'U' next to the data of the members.

2. For modification of a previous registration: enter 'M' in the upper right corner of the Section, and with this, you may modify your previous report. Regarding the starting date of the period, at least the year must be provided. By marking 'M' you may register/cancel further members. In this case, you shall enter the appropriate mark ('U' or 'T') on Supplementary Sheet 11, and you may also report the end of the period previously not closed.

3. For the cancellation of a previous registration: it shall be used to cancel the whole registration of the given period. At least the year must be provided at the starting date of the period.

For your kind information, we hereby quote the text of **Tax-related issue No. 2010/29** in relation to the Tao Act, Section 4, Point 18/a as follows:

“Pursuant to Section 2 (4) c) of the Tao Act effective as from 1 January 2010, the taxpayer being subject to the corporate income tax is the member – a foreign person or a person with a place of its business management in a foreign country (hereinafter together called: foreign [member]) – of the real estate holding company if he acquires income by selling or withdrawing his share(s) held in a real estate holding company. Therefore, the foreign member of a real estate holding company will not automatically become a taxable person due to his membership in or ownership of such a company. He shall become a taxable person on account of his profit realized through the sale or withdrawal of his share(s). In this case, the foreign member of the real estate holding company is charged a corporate income tax of 19% for the profit realized by the sale or withdrawal of shares in the calendar year of 2011. The tax is to be assessed, paid and declared on the appropriate form for the first time until 20 November 2012.”

Reporting of further data may be continued in Supplementary Sheet 11.

If the type of reporting is '2' or '3' you are kindly requested to provide the effective date of change⁵⁷.

Section 28: Reporting selection of small business taxation regime (KIVA) and termination of kiva status

Registration

If registering for small business taxation, please fill out the code box serving for this purpose with an "X".

By opting for small business taxation the taxpayer will be released from declaring and paying corporate income tax and social contribution tax and, instead of all of these taxes, the taxpayer shall be obliged to declare and pay the unified small business tax with the rate defined in the Paragraph (1), Section 21 of the Katv. The tax base of this small business tax is the approved dividends and incomes from capital operations as well as balance of certain further modifying items, increased by payments of personal kind but at least the amount of the payments of personal kind.

The following shall be eligible for small business tax:

- a) sole proprietorships;
- b) general partnerships;
- c) limited partnerships;
- d) private limited-liability companies;
- e) private limited companies;
- f) cooperative societies and housing cooperatives;
- g) forest management associations;
- h) bailiff's offices;
- i) law firms and notaries' offices;
- j) patent agencies;
- k) non-resident entrepreneurs;
- l) foreign persons with head offices in Hungary

Entities enumerated above can only be registered for the small business tax purposes in the case if they meet conditions determined in the Katv., namely:

- the average statistical number of staff is not expected to exceed 100 persons during the previous tax year;
- the revenue estimated for the tax year preceding the tax year is not expected to exceed 6 billion forints (the commensurate part of 6 billion forints calculated on a time basis if the tax year is shorter than twelve months);
- the NTCA did not definitively withdraw his tax number during the preceding

⁵⁷ In accordance with the Section 44 of the Art.

- two calendar years;
- the taxpayer does not apply a different business year (meaning that the chosen accounting date for the financial year can only be 31 December);
- the balance sheet grand total shown in the financial report prepared for the previous tax year is not expected to exceed 6 billion forints;
- the taxpayer does not have a controlled foreign company in the tax year preceding the tax year;
- the taxpayer is not likely to have to make any adjustments to the corporate tax base in the tax year preceding the tax year in application of Section 7 (1) (ny) or Section 8 (1) (j) of the Tao Act;
- on the day of giving notification, the taxable person has any outstanding and enforceable tax debts and customs debts, calculated on a net basis, owed to the NTCA below one million forints.

A law firm, a patent agents' firm or a foreign entrepreneur founded during the tax year shall report its required status of small business tax in parallel with the registration for any tax purposes with the NTCA, by filling in this section. In this case, the taxpayer's tax status shall become effective from the date of registration with the NTCA.

If the law firm, patent agency and non-resident entrepreneur founded during the tax year fails to report on opting for small business taxation in parallel with registering for any tax purposes with the NTCA, it may still do so by filling in this section to choose small business tax status anytime during the tax year. In this case, the taxpayer's tax status shall become effective from the first date of the month following the date of registration with the NTCA.

If the taxpayer status ceases to exist because of a merger or division at book value, the taxpayer affected by the merger or division may re-opt for the taxpayer status within 15 days of the date of the merger or division by filing a notification addressed to the the state tax and customs authority, subject to complying with the conditions for the creation of the tax status. In this case, the taxpayer status is established on the date of the merger or division.

The NTCA shall, after registration for small business tax and based on data available to it, scrutinize in every case whether the taxpayer has legally opted for the small business tax. If it can be determined that the taxpayer does not meet any condition prescribed in the Katv. the NTCA shall, by making a resolution, refuse the registration. In such a case, the small business tax status will not come into being.

Withdrawal of registration

If withdrawing the registration for small business taxation, please fill out the code box serving for this purpose with an "X".

The declaration on opting for small business taxation made to the NTCA may be withdrawn 30 days after its submission. **This deadline is a statute of limitation, no legal remedy action may be initiated afterwards,** no justification of

absence petition may be brought forward. In case of withdrawal, the small business tax status shall not be effective.

By making a decision, the NTCA refuses the notification on withdrawing the declaration on opting for small business taxation, which is submitted after the deadline. In such a case, the small business tax status opted for legally shall continue to exist.

Termination of small business tax status

When the small business tax status terminates, you should indicate the code for reason for the termination as well as the date of termination of the small business tax status.

Liability for small business tax shall cease

- effective as of the day preceding the date of the opening of dissolution, liquidation or involuntary de-registration proceedings [2];
- effective as of the day preceding the taxable person's merger, division [4];
- on the last day of the month preceding the definitive date of the resolution adopted by the state tax and customs authority imposing a default penalty or excise penalty by a decision which has become final upon the taxable person for non-compliance with the obligation of issuing invoices or receipts, for the employment of non-registered persons or for the sale of goods of unverified origin [5];
- on the last day of the month preceding the definitive date of the resolution for the withdrawal of the taxable person's tax number [6];
- on the selected balance sheet date in the event of changing the balance sheet date for the business year [9]; (Taxpayer's selected balance sheet date for the business year cannot be any other date than 31 December.)
- on the day preceding the day when the transfer of assets or exchange of shares took place in the case of preferential transfer of assets or preferential exchange of shares provided for in the Tao Act [10];
- if the taxpayer has a controlled foreign company, on the day preceding the first day of the tax year when the foreign person or foreign business establishment not qualifying as a nonresident entrepreneur is recognized as a controlled foreign company [11];
- the day before the first day of the tax year, if the taxpayer would have to make a corporate tax base adjustment in the tax year by applying Section 7 (1) (ny) or Section 8 (1) (j) of the Tao Act [13];
- the day preceding the first day of the tax year, if the taxpayer would have to make a corporate tax base adjustment in the tax year by applying Section 16/A or Section 16/B of the Tao Act [14];
- if on the first day of the quarter the revenue threshold of HUF 12 billion is exceeded, on the day preceding the excess [16]

- on the last day of the month in which the change in headcount occurred, if the taxpayer's average statistical headcount exceeded 200 persons due to the increase in headcount [17]
- **from the last day of the tax year if the taxpayer submits notification, during the period lasting from 1 December until 20 December of the tax year, of his intention not to pay his taxes in accordance with the provisions of small business taxation in the forthcoming year (opting out of small business taxation). In case of failure to meet the deadline, no justification of absence petition may be brought forward.** By making a decision, the NTCA refuses the notification on opting out of small business taxation, which is submitted after the deadline [0].

On the day of termination of eligibility for small business tax, as the balance sheet date, the financial year shall be considered closed also.

If eligibility for small business tax is terminated, this shall not be available for a period of 24 months from the termination of liability for small business tax bearing in mind the provisions of Section 19 (8a) of the Katv.

Section 31: Opting for a different business year

You are kindly requested to provide obviously the nature of reporting in the course of reporting (*in the case of reporting new data: 'U' and in the case of deleting previous data: 'T'*). In the case of reporting changes in data, please, fill in the effective date of change as well.

If you fill out the form in relation to the taxpayer status of assets managed as a Trust⁵⁸, you have the possibility to opt for a different business year in relation to the subject assets, or to cancel such option.

If you opt for a different business year, please mark the relevant code-box with 'U', and specify the new balance sheet date. If you wish to re-set your accounting from a different business year to a business year coinciding with the calendar year, please mark the relevant code-box with 'T', and indicate the date of such cancellation.

Section 32: In the case of taxpayers established in the territory of the European Commission, tax identification numbers issued in other Member States of the European Union

Reporting a Community tax ID number issued in other Member States:

If you apply for a customs identification number (*either together with a tax number or when you already have a tax number*) you are requested to report the necessary data for customs authority procedures (*Community tax ID number issued in another Member State*) in this section. If you possess a customs identification number you

⁵⁸ Pursuant to the Bvk. Act and Point 2 of the Schedule No. 1 to the Art.

are requested to report the change in necessary data for customs authority procedures in this section.

Only the following countries of the European Union may be indicated in the “**Country Code column**”:

Austria (AT), Belgium (BE), Bulgaria (BG), Cyprus (CY), Czech Republic (CZ), Germany (DE), Denmark (DK), Greece (GR), Croatia (HR), Estonia (EE), Spain (ES), Finland (FI), France (FR), Ireland (IE), Italy (IT), Lithuania (LT), Luxemburg (LU), Latvia (LV), Malta (MT), the Netherlands (NL), Poland (PL), Portugal (PT), Romania (RO), Sweden (SE), Slovenia (SI), Slovak Republic (SK).

Reporting account numbers opened at foreign financial institute that is established on the territory of the European Community

The country codes listed in the Annex of these Instructions for Filling Out may be entered in the ‘ISO code’ column of the chart of bank accounts opened at foreign financial institutions.

Technical information in relation to reporting foreign account numbers:

In the case of reporting taxpayer’s foreign payment account number, the IBAN code and other foreign payment account number cannot be indicated at the same time. If the financial service provider holding the taxpayer’s foreign payment account has the seat in one of the Member States of the European Union, indicating the IBAN bank account number is indispensable. In such a case, you shall indicate with an ‘X’ that you have put an IBAN bank account number into the box for payment account number held abroad.

The SWIFT code serving to identify the financial institute holding the foreign payment account should definitely be communicated as well (with the exception detailed hereafter). If your bank holding your bank account does not possess a SWIFT code (for instance, ABA number is used in the USA) the box for foreign financial institute should be filled in as follows. Please, indicate the ABA code in the box “Name of the financial service provider holding foreign bank account”, next to the denomination of the bank holding your bank account. Please, left blank the following boxes: “Marking IBAN number” and “SWIFT code”.

Reporting postal address of foreign enterprise:

Should you be a foreign enterprise (client), please, provide your postal address.

If the type of reporting is '2' or '3' you are kindly requested to provide the effective date of change⁵⁹.

Section 33: Reporting and reporting changes in accordance with the FATCA Agreement [Section 43/A, Paragraphs (1) to (3) of the Aktv. Act]

You are kindly requested to provide obviously the nature of reporting in the course of reporting (*in the case of reporting new data: 'U' and in the case of deleting previous data: 'T'*).

The FATCA Agreement effected such an amendment in Aktv. Act that the so-called Reporting and Non-Reporting Hungarian Financial Institutions are obliged to report to the NTCA this status of theirs within 15 days from the day when they acquired the status or within 15 days from the day when their status changed⁶⁰.

Reporting and deleting GIIN code(s)

For the purposes of identification you are kindly requested to indicate your 16 digit international identifier (GIIN number), provided you possess such an identifier. A failure to do so does not result in an obstacle in filling out the form; nevertheless, it facilitates the exact identification of registering institutions. Furthermore, you are hereby kindly informed that the hyphen for separation in the form helps the tax administration only, if your GIIN number contains another means of separation, it does not hinder filling out and submitting the form. **You are requested to indicate your GIIN code on the form without separating characters.** If You possess more GIIN codes, please report them to the NTCA in separate reportings. Deletion of a formerly reported GIIN code can be effectuated by using the 'T' sign.

Announcing or cancelling the FATCA Reporting or Non-Reporting Status

Startig day of the Reporting or Non-Reporting Status can be 1 January 2016, as the earliest, the day of foundation or transformation of the institution in all other cases. In accordance with this, a retroactive date can also be provided to submission of the form, however, this date cannot be earlier than the foundation day of the institution.

For the purposes of identification you are kindly requested to indicate your 16 digit international identifier (GIIN number), provided you possess such an identifier. A failure to do so does not result in an obstacle in filling out the form; nevertheless, it facilitates the exact identification of registering institutions. **Furthermore, you**

⁵⁹ Pursuant to the Section 44 of the Art.

⁶⁰ Section 43/A, Subsections (1) to (3) of the Aktv. Act

are hereby kindly informed that the hyphen for separation in the form helps the tax administration only, if your GIIN number contains another means of separation, it does not hinder filling out and submitting the form. You are requested to indicate your GIIN code on the form without separating characters.

In view of the fact that the Reporting Hungarian Financial Institutions are required to provide information to the state tax and customs authority about their compliance with the obligation of IRS FATCA registration as well, you are hereby requested to indicate the code 1 (Yes) or 2 (No) in the relevant code box. In case a previous reporting regarding the registration status changes, you are requested to indicate this with the appropriate code⁶¹.

If a change has taken place in your quality of “Reporting” or “Non-reporting”, compared to your previous announcement, you are requested to indicate this with the letter “U” in the appropriate code box. For instance, if you used to qualify as a “Reporting Hungarian Financial Institution” in the past, but this status of yours changed to the opposite, you are requested to indicate the letter “U” in the second block (non-reporting), and give the code for the reason of your non-reporting status and the effective date of the change.

In case you used to qualify as a “Reporting Financial Institution” but now qualify as a “Non-Reporting Financial Institution”, you are requested – besides the indication of the GIIN code – to identify the reason for your non-reporting status by indicating one of the codes below⁶²:

- 01 - Governmental legal subject
- 02 - International organization
- 03 - Central Bank
- 04 - Retirement fund
- 05 - Broad participation retirement fund
- 06 - Narrow participation retirement fund
- 07 - Retirement fund of an exempt beneficial owner
- 08 - Investment legal subject in the exclusive ownership of exempt beneficial owners
- 09 - Financial institution with a local clientele
- 10 - Local bank
- 11 - Financial institution with accounts of low value
- 12 - Qualified credit card issuer
- 13 - Trustee-documented trust
- 14 - Sponsored investment entity and controlled foreign corporation
- 15 - Sponsored, closely held investment vehicle
- 16 - Investment advisors and investment managers
- 17 - Collective investment vehicle
- 18 - Financial institutions not reporting for other reasons

⁶¹ Section 43/A, Subsection (4) of the Aktv. Act

⁶² Section 43/A, Subsection (2) of the Aktv. Act

We hereby raise your attention to the fact that you may initiate the deletion (T) of reported data only if the institution ceases to be a financial institution and therefore is no longer under the effect of the FATCA Agreement, and consequently, the Aktv Act. In this case you are requested to indicate the letter “T” in the section of the status (Reporting or Non-Reporting) last registered. In this case, the NTCA will record the deletion with the date of effectivity given, and besides the “T” sign, no other data needs to be provided in the box concerned.

If the type of reporting is ‘2’ or ‘3’ you are kindly requested to provide the effective date of change⁶³.

Section 34: Reporting and reporting changes in accordance with Paragraph (1)-(3) of Section 43/G of the Aktv. Act

You are kindly requested to provide obviously the nature of reporting in the course of reporting (*in the case of reporting new data: ‘U’ and in the case of deleting previous data: ‘T’*).

The Reporting and Non-Reporting Hungarian Financial Institutions are obliged to report to the NTCA this status of theirs within 15 days from the day when they acquired the status or within 15 days from the day when their status changed.⁶⁴

Startig day of the Reporting or Non-Reporting Status can be 1 January 2016, as the earliest, the day of foundation or transformation of the institution in all other cases. In accordance with this, a retroactive date can also be provided to submission of the form, however, this date cannot be earlier than the foundation day of the institution.

In case you qualify as a “Non-Reporting Financial Institution”, you are requested fill in the data in the second block.⁶⁵ Together with identification the non-reporting status, the reason for your non-reporting status shall also be provided at the same time that is why you are required to indicate this in the appropriate code-box.⁶⁶

- 01 - Governmental legal subject
- 02 - International organization
- 03 - Central Bank
- 04 - Broad participation retirement fund
- 05 - Narrow participation retirement fund
- 06 - Retirement fund of Governmental legal subject, of International organization or of the Central Bank
- 07 - Qualified credit card issuer
- 08 - Other legal subject
- 09 - Non-Reporting Collective Investment Vehicle
- 10 - Trust fund

⁶³ Pursuant to the Section 44 of the Art.

⁶⁴ Based on the Section 43/G, Subsection (1)-(3) of the Aktv. Act

⁶⁵ VIII/B Point of the Schedule No. 1 to the Aktv. Act

⁶⁶ Subsection (2) of the Section 43/G of the Aktv. Act

If a change has taken place in your quality of “Reporting” or “Non-reporting”, compared to your previous announcement, you are requested to indicate this with the letter ‘U’ in the appropriate code box. For instance, if you used to qualify as a “Reporting Hungarian Financial Institution” in the past, but this status of yours changed to the opposite, you are requested to indicate the letter ‘U’ in the second block (non-reporting), and give the code for the reason of your non-reporting status and the effective date of the change.

In case the opposite takes place (you qualify as a Reporting Hungarian Financial Institution from a Non-Reporting quality) please indicate the letter ‘U’ in the first block (Reporting Institute) and indicate with the letter ‘X’ the code box regarding the Reporting status and the effective date of the change.

We hereby raise your attention to the fact that you may initiate the deletion (T) of reported data only if the institution ceases to be a financial institution and therefore is no longer under the effect of the FATCA Agreement, and consequently, the Aktv Act. In this case you are requested to indicate the letter “T” in the section of the status (Reporting or Non-Reporting) last registered. In this case, the NTCA will record the deletion with the date of effectivity given, and besides the “T” sign, no other data needs to be provided in the box concerned.

If the type of reporting is ‘2’ or ‘3’ you are kindly requested to provide the effective date of change, with regard to the Section 44 of the Art.

Section 35: Reporting and reporting changes in relation to the application of the International Financial Reporting Standards (IFRS)

Certain firms defined in the law are allowed to comply with the **International Financial Reporting Standards (IFRS)**⁶⁷ besides the relevant domestic rules when preparing their annual financial report as defined by Sztv. Act.

However, it is an obligation for certain economic entities defined in the law to apply **IFRS**.⁶⁸

A change from compliance with domestic rules to the application of the IFRS shall be reported to the national tax and customs authority at the latest 30 days prior to the effective date of the change. **The report of the certified auditor acknowledging preparedness for the change shall also be attached.**⁶⁹ Economic entities established without predecessor, if drawing up their annual accounts in accordance with IFRSs, shall comply with the obligations of notification at the latest within ninety days from the date of registration in the company registry. Please indicate the fact of the change from compliance with domestic rules to the application of the IFRS with a letter “U” in the first code box by also mentioning the first day of application of the new approach. The application of the

⁶⁷ Section 9/A of the Sztv. Act

⁶⁸ Section 9/A, Subsection (2) of the Sztv. Act

⁶⁹ Section 114/C, Subsection (4) of the Sztv. Act

IFRS may take effect from the first day of the business year following the one in which it's been reported. If you wish to delete an erroneous report, please indicate this by putting letter "T" in the first code-box. In this case, the date field may not be filled in and the NTCA will retroactively delete the erroneous report from its register.

Reversion from the application of IFRS to the domestic rules should be reported to the NTCA by marking the second code box. A prerequisite to reporting reversion is that the firm/company – after having opted for it – has prepared its annual financial report based on IFRS in 5 consecutive business/tax years or that the direct or indirect parent company has changed. If you are not obliged to prepare your annual financial report in line with IFRS, you may indicate the fact also in this code box by putting letter "U", together with mentioning the date.⁷⁰ The date on which reversion to domestic rules takes effect is the first one of the business year following the year of reporting. If you wish to delete an erroneous report, please indicate this by putting letter "T" in the first code box. In this case, the date field may not be filled in and the NTCA will retroactively delete the erroneous report from its register.

Special rules apply to the economic operators acquiring an authorisation in a business year for its securities to be merchandised in the regulated market of any of the states of the European Economic Area.⁷¹

Section 36: Reporting and reporting changes in accordance with Country-by-Country Reporting Agreement (CbC Agreement)

You are kindly requested to provide obviously the nature of reporting in the course of reporting (*in the case of reporting new data: 'U' and in the case of deleting previous data: 'T'*).

Obligations of reporting and reporting changes in relation to the CbC Agreement are stipulated in the Aktv. Act.⁷²

Technical information in relation to reporting in accordance with the CbC Agreement:

Since the client may be present at the same time in such a multinational groups of companies

- *In one of which it is obliged to submit data disclosure, while*
- *In the other which it is not obliged to do so,*

therefore the two status can be indicated at the same time.

⁷⁰ Pursuant to the Section 9/A of the Sztv. Act

⁷¹ Section 9/A, Subsection (9) of the Sztv. Act

⁷² Section 43/O, Subsection (1) to (3) of the Aktv. Act

Reporting in accordance with the CbC Agreement:

If, based on the Aktv. Act, your organisation is obliged to submit data disclosure, please, indicate in the relevant code-box:

- a) In what capacity your organisation performs data disclosure (by choosing the appropriate code value):
 - 1- Ultimate parent entity
 - 2- Surrogate parent entity
 - 3- A member of group that is obliged to perform data disclosure pursuant to the Section 43/N, Paragraph (2)
 - 4- A member of group that is obliged to perform data disclosure pursuant to the Section 43/N, Paragraph (4)
- b) Last day of the fiscal year included in the data disclosure
- c) Denomination of the multinational enterprise group

If, based on the Aktv. Act, your organisation is not obliged to perform data disclosure, please, indicate the reason for that by choosing the appropriate value in the second block.

1 – Not obliged to perform data disclosure

When the value 1 is given, it is furthermore necessary to provide

- a) the denomination of the organisation obliged to perform data disclosure, as well as
- b) tax residence (country code) of the organisation obliged to perform data disclosure, as well as
- c) denomination of the multinational enterprise group, and
- d) the period, to which the data disclosure pertain.

If you wish to register more multinational enterprise groups, this can be continued on **Supplementary Sheet 18**.

The organisation must report changes in announced data, within 30 days of the change – to the NTCA.⁷³

Following possibilities may arise in the case of reporting changes:

1. The organisation must provide data disclosure on one of the enterprise group.

In such a case, please mark the first block with a 'U' sign and indicate next to it in what capacity you are performing the data disclosure, as well as the last day of the fiscal year and denomination of the multinational enterprise group(s).

⁷³ Section 43/0, Subsection (3) of the Aktv. Act

2. It is not needed for the organisation to provide data disclosure.

In such a case, please, mark the second block with a 'U' sign and indicate next to it: the reason for that is another organisation fulfilling the data disclosure obligation. In such a case, indication the denomination as well as tax residence of organisation obliged to perform data disclosure is necessary, furthermore, giving denomination of the multinational enterprise group and data disclosure period is necessary as well. Or, if your company is a member of more enterprise groups, reporting these data is possible on supplementary sheet. **Please, indicate, by giving the data disclosure period, the data disclosure period of the multinational enterprise group.**

We draw your kind attention to the fact that data of the organisation and multinational enterprise group that are obliged to perform data disclosure instead of you must be in the first time entered the appropriate section of the form, further data can be reported on the Supplementary Sheet, only one organisation obliged to perform data disclosure can be reported in connection to one multinational enterprise group.

Furthermore, we also indicate that if the multinational enterprise group does not change but, however, the organisation obliged to perform data disclosure does then joint registration of the enterprise group and a new organisation obliged to perform data disclosure will be necessary.

3. The organisation obliged to perform data disclosure is no longer under the effect of the Aktv. Act

In such a case, please, mark the first block with a 'T' sign, providing other data is not necessary. We draw your kind attention to the fact that when an organisation is no longer under the effect of the Aktv. Act, the NTCA also deletes multinational enterprise groups registered earlier from its registers with the effective date of reporting change.

4. The organisation not obliged to perform data disclosure is no longer under the effect of the Aktv. Act

In such a case, please, mark the second block of the section with a 'T' sign, providing other data is not necessary. We draw your kind attention to the fact that when an organisation is no longer under the effect of the Aktv. Act, the NTCA also deletes multinational enterprise groups registered earlier from its registers with the effective date of reporting change.

In relation to the points 1 to 4, we draw your kind attention to the fact that the capacity of being obliged to provide data disclosure and the capacity of not being obliged to provide data disclosure are independent from each other, therefore the data related to reporting these capacities and, respectively, data related to closure of the earlier announcement must be reported separately to the NTCA.

5. You wish to register new multinational enterprise groups or to delete multinational enterprise groups registered earlier

In such a case, **data of multinational enterprise groups intended to be newly registered or deleted must solely be indicated in the appropriate block of Supplementary Sheet No. 18.** The NTCA will **record** the registration or deletion **with the date of effectivity given.**

If the type of reporting is '2' or '3' you are kindly requested to provide the effective date of change⁷⁴.

Section 37: Fulfilling the reporting and change notification obligations of the platform operator required to provide data (Section 21/A of Act XXXVII of 2013 on Certain Rules of International Administrative Cooperation in the Field of Taxes and Other Public Charges (hereinafter Aktv.))

Platform operator (PO) obliged to provide data⁷⁵:

- any platform operator, other than a platform operator not required to provide data, that is in one of the following situations:
 - a) the PO is a tax resident in Hungary (Type I PO) or, if such platform operator is not a tax resident in any Member State of the EU, it meets any of the following conditions (Type II PO):
 - i. it is registered in line with the Hungarian regulations;
 - ii. its place of business (including the place of effective management) is in Hungary;
 - iii. has a permanent establishment in Hungary and is not a recognised non-EU platform operator

A Type II PO shall fulfil its reporting obligations in Hungary, according to its choice, and shall inform the NTCA of its choice.⁷⁶

Type I PO⁷⁷ and type II PO, the latter choosing Hungary for its provision of data shall notify NTCA of its status within 15 days of its occurrence.⁷⁸

During the registration process the following must be provided:⁷⁹

- *type of notification* (for registration: notification type is **U**, if no longer qualifies a platform operator, the notification type is **T**),
- *the date on which the change occurred* (except in the case of notification type 1, in which case the data are recorded from the date of notification),
- the nature of the notification code boxes with U symbol only appearing at each item of data,

⁷⁴ Pursuant to the Section 44 of the Art.

⁷⁵ Based on Annex 5, point I./A./4. a) of Aktv.

⁷⁶ Pursuant to Subsections (2)-(3) of Section 21/A of the Aktv.

⁷⁷ Pursuant to Subsection (1) of Section 21/A of the Aktv.

⁷⁸ With the data content specified in Subsection (6) of Section 21/A of the Aktv.

⁷⁹ Subsection (1) and (3) of Section 21/A of Aktv.

- are qualified as a Type I or Type II platform operator (dual labelling is excluded),
- for Type II platform operators, a statement that their reporting obligations are fulfilled in Hungary or in another Member State, and
- for a Type I or Type II platform operator the latter choosing Hungary:
 - o postal and e-mail address
 - address(es) of website(s) (to be continued on supplementary sheet 19), **please indicate the address(es) of the website(s) without the prefix www.**
 - o unique identification number⁸⁰ in accordance with Sections 2 and 3 of Chapter 6 of Title XII of the VAT Directive⁸¹, if it has such a number,
 - o indication of the Member States of residence of the traders to be reported (when registering, the table may be marked with a U, at least one Member State must be selected).

Notification of/reporting changes (Section 21/A (7) of Aktv.)

The following data can be notified to the NTCA as a change notification:

- *whether the organisation is a platform operator (U) or not (T)*, in the former case a full completion is required, in the latter case only the date of the first change can be provided. In the event of a change between two platform operator qualities or cancellation of the previous registration, the notifications made in relation to the previous quality will cease to be recorded in the NTCA's records on the date of the new registration.
- *modification of the choice* - a statement that their reporting obligations are fulfilled in Hungary or in another Member State⁸². Modification of previous notification: date of change, selection of the appropriate code box, only for Type II platform operator;
- changes to previous data provided during signing in/registration:
 - o postal and e-mail address,
 - o address(es) of website(s) (to be continued on supplementary sheet 19), **please indicate the address(es) of the website(s) without the prefix www,**
 - o unique identification number in accordance with Sections 2 and 3 of Chapter 6 of Title XII of the VAT Directive,
 - o indication of the Member States of residence of the traders to be reported (when registering, please indicate in the table with letter U if you are reporting a new Member State, and indicate with letter T if you want to delete the Member State)

In addition to the corresponding data, the nature of the notification and the date of the change related to the data must be indicated. The fields 'Nature of first notification' and 'Date of change' in this box do not need to be completed.

⁸⁰ The identification number is established by NTCA on the basis of Subchapters 1 and 2 of Chapter XIX/A of the VAT Act.

⁸¹ Council Directive 2006/112/EC of 28 November 2006 on the Common System of Value Added Tax.

⁸² Pursuant to Section 21/A (3) of Aktv.

The new (letter U) postal and e-mail address and the VAT identification number provided during the change notification will overwrite the previously reported data and, if deleted, will close them in the NTCA records. The address of (a) newly notified website(s) will be registered alongside the address of (a) previously notified website(s), in the case of a "T" notification type (i.e. deletion), the website address(es) will be deleted from the NTCA register.

In the case of deletion (letter T) of certain data notified, please indicate the date on which the notification is no longer valid as the date on which the change occurred. For example: if the website was maintained until 30 June of a given year (on which date it was still available) and you wish to delete it, please indicate 1 July of that year as the date of the change.

Sheet F

VAT statements

You may make a statement on your VAT obligations in this Sheet.

If there is any change in your VAT payment or VAT exemption statement filed earlier (Section 6 and/or 7), the statement, meaning the relevant Section 6 and/or 7, is to be filled out completely. Thus all the statements, including the codes, must be re-entered even if there is no change in them as compared to the earlier statement.

Statements related to method of establishing VAT payment obligation as well as to reporting changes in VAT exemption overwrite statements submitted earlier!

Before submitting your VAT declaration related to your VAT liability, we recommend that you read the information booklet no. 14 titled **"Useful information for start-ups (starters) in the vat regime"**, which is available at <https://nav.gov.hu/en/taxation/Booklets> [14 - Useful information for start-ups (starters) in the vat regime].

Section 1: Special reason for VAT taxpayer status

The appropriate code must be indicated in the code-box if there is a special reason for requesting the tax number or – in exceptional cases – if you become taxable for special reasons.

If you have already requested a tax number as a VAT taxpayer, it is not possible to report the possible future special reason for becoming a VAT taxpayer. This holds true irrespective of whether you chose VAT payment or VAT exemption. Any special reason may be indicated only if you register as a new taxpayer, but may not be indicated if you report changes in data.

An exception to the above rule is if you had made a statement at an earlier registration that you are not subject to VAT and you are not under the effect of the

VAT Act. In this case, you may report special reasons for becoming a VAT taxpayer when you report changes in data.

Even if you mark the special reason for becoming a VAT taxpayer you must make a statement on the method of VAT payment, or on your choice of VAT exemption. Your VAT code will be issued by the NTCA accordingly.

An exception to this rule is when you mark, as special reason for becoming a VAT taxpayer, **the sale of a building and/or building site in a series of transactions**. In this case, you may not make a statement on VAT payment obligations or VAT exemption. Those entities becoming taxpayers because of the sale of buildings in a series of transactions will have to be taxable, therefore cannot make a declaration concerning the method of VAT payment or VAT exemption. Based on your statement, the NTCA will allocate code 2 (obliged to pay VAT) as your VAT code.

Registration as a community of co-owners:⁸³ [1].

Sale of new means of transport to the territory of the Community: [2].⁸⁴ In this case, you must request a Community tax number as well. This is how individually exempt taxable persons must also proceed, because when selling a new vehicle within the Community, they cannot act in the capacity of an individually tax exempted person.⁸⁵

Sale of building or building site in a series of transactions: [3].⁸⁶ In this case you have to give the date of supply in accordance with the VAT Act in the Section 'Effective date of change'.

If you only become a taxable person subject to VAT due to intra-Community sales serving as the basis of tax exempt import of products and you do not use an indirect customs representative for the tax exempt import of products [4].

Registration as a civil law company:⁸⁷ [5].

Section 2: Reporting the VAT warehouse operator status

This is the section where you must indicate if you act as an **operator of a VAT warehouse**⁸⁸. Please indicate that you report new data or you wish to cancel your former report.

Section 3: Reporting the indirect customs representative status

⁸³ Taxpayer status is established pursuant to Section 5 (2) of the VAT Act.

⁸⁴ The taxpayer becomes subject to VAT based on the Section 6, Subsection (4), Point a) of the VAT Act.

⁸⁵ Point h) of Section 193 (1) of the VAT Act.

⁸⁶ The taxpayer becomes subject to VAT based on the Section 6, Subsection (4), Point b) and / or c) of the VAT Act.

⁸⁷ Section 6:498 of Act V of 2013 on the Civil Code, Section 31 of Art.

⁸⁸ Section 89/A of the VAT Act.

This is the section where you must indicate if you act as an **indirect customs representative**⁸⁹. The statement made related to the indirect customs representative quality shall be marked only if reporting changes in data. Please indicate that you report new data or you wish to cancel your former report.

Section 5: Preclusion of VAT taxability

You must fill this section out if you are not subject to VAT (reason codes 1, 2), or if you are subject to VAT but not required to register for VAT as a domestic taxable person (reason code 3). If you fill this section out no other statement or choice, which is made possible by the VAT Act, can be indicated! Indicate it with the appropriate code.

If you are not subject to VAT because do not carry out any economic activity: reason code [1].⁹⁰ You shall opt for the reason code [1] also in the case if you carry out no economic activities but you are a paying agent or an employer.⁹¹

- If you are an organisation vested with executive powers: reason code [2].⁹²
- If you are subject to VAT but are not required to be registered in the country (for example, because you fulfil your tax obligations through the One Stop Shop (OSS)), but you have other tax obligations (for example, relating to environmental product charges): reason code [3].

Section 6: VAT payment obligation

If you are a taxpayer required to pay VAT, the method of establishing the tax payment obligation must be indicated in this section. If there are any changes in your earlier VAT statement (e.g.: if you choose taxability for items that are tax free due to their special nature as per points 12-15), you must make a new, complete statement in the section(s) serving for this purpose on all your activities with the unchanged lines also filled out once again. The effective dates indicated in the filled out sections must be the same!

1. Establishment of VAT payment obligation as per the general rules. Code [1]

If you choose tax assessment based on the general rules instead of a special taxation method, or tax exemption, it is not enough to mark only point 1. In such a case you must also specify why and in relation to which activities you wish to deviate from the general rule laid down in the law.

For instance, if you choose tax assessment based on the general rules instead of tax exemption for certain real estate related activities, besides indicating this as appropriate, you must also mark one of points 12-15 as well (marking jointly the code [1] and one of the S, T, V and P values).

2. Assessment of VAT liability based on general rules due to exceeding the threshold for individual tax exemption. Code [C]

⁸⁹ Section 96 of the VAT Act

⁹⁰ Section 5; Section 6, Subsection (1) of the VAT Act

⁹¹ Section 7, Points 31 and 39

⁹² Section 7 of the VAT Act

This may be marked only in the case of a change in the data! If you select this option, you must also select option 1.

3. This is to report the application of the provisions of the VAT Act, Sub-chapter XVI/2. Code [G]

4. Indication that the reseller does not apply the provisions of the VAT Act, Sub-chapter XVI/2 for the whole of these activities⁹³. If you mark this point, point 1 must also be marked. The choice of special procedure for dealer activities that had possibly been reported earlier shall cease simultaneously when the report is filed. Please note that you may not change your choice until the end of the second calendar year following the year the choice was made⁹⁴. Code [H]

5. Reporting the application of the global records-based method⁹⁵. If you mark this point, point 3 must also be marked. Please note that you may not change your choice until the end of the calendar year following the year the choice was made⁹⁶. Code [I]

6. Reporting use of unique profit margin⁹⁷. If you mark this point, point 3 must also be marked. Please note that you may not change your choice until the end of the second calendar year following the year the choice was made⁹⁸. Code [J]

7. Report by an organiser of a public auction.⁹⁹ Code [K]

8. Report by a tour operating service provider.¹⁰⁰ Code [L]

9. Application of general rules for the supply of investment gold to another taxpayer, or for industrial purposes¹⁰¹. If you mark this point, point 1 must also be marked. Please note that you may not change your choice until the end of the fifth calendar year following the year the choice was made¹⁰². Code [M]

10. As a third party, opting for taxable status of the agency activities of agents acting in the name and on behalf of another person supplying investment gold¹⁰³. If you mark this point, point 1 must also be marked. Please note that you are bound by this choice as long as the seller of the investment gold applies taxability.¹⁰⁴ Code [R]

11. Establishment of VAT payment obligations as per the general rules, instead of

⁹³ Section 224, Subsection (1) of the VAT Act

⁹⁴ Section 225, Subsection (1), Point c) of the VAT Act

⁹⁵ Section 218, Subsection (1) of the VAT Act

⁹⁶ Section 225, Subsection (1), Point a) of the VAT Act

⁹⁷ Section 220, Subsection (1) of the VAT Act

⁹⁸ Section 225, Subsection (1), Point b) of the VAT Act

⁹⁹ Section 228 of the VAT Act.

¹⁰⁰ Section 205 of the VAT Act.

¹⁰¹ Section 237, Subsection (1) or Section 238 of the VAT Act

¹⁰² Section 237, Subsection (3) of the VAT Act

¹⁰³ Section 239, Subsection (1) of the VAT Act

¹⁰⁴ Section 239, Subsection (3) of the VAT Act

application of the agricultural compensation system. If you mark this, point 1 must also be marked. Please note that you may not change your choice until the end of the second calendar year following the year the choice was made¹⁰⁵. Code [N]

12. Choice of taxability as per the general rules, instead of tax exemption, in relation to letting or leasing real estate property (or part thereof) not considered to be a residential property. If you mark this, point 1 must also be marked. Please note that if you choose this option, you must apply this method of taxation to all leased properties that are not classified as residential properties, and you may not change your choice until the end of the fifth calendar year following the year in which you made your choice.¹⁰⁶ Code [S]

13. Choice of taxability as per the general rules, instead of tax exemption, in relation to letting or leasing real estate property (or part thereof) considered to be residential property and non-residential property. If you mark this, point 1 must also be marked. Please note that if you choose this option, you must apply this method of taxation to all leased properties and may not change your choice until the end of the fifth calendar year following the year in which you made your choice.¹⁰⁷ Code [T]

14. Opting for tax payment as per the general rules, instead of tax exemption for pursuing activities aiming at the sale of the following non-residential real estates:

- a building (or parts thereof) and the land on which it stands, as per the VAT Act, Section 86 (1) j) – with the exception of any building (or parts thereof) and the land on which it stands that is supplied before first occupation, or newly built within two years of the operative date of the occupancy permit that is taxable by law anyway,

and

-land (or part thereof) which has not been built on as mentioned under the VAT Act, Section 86 (1) (k) – other than the supply of building land (or part thereof) that is taxable by law anyway.

If you mark this, point 1 must also be marked. Please note that you may not change your choice until the end of the fifth calendar year following the year the choice was made¹⁰⁸. Code [V]

15. Opting for tax payment as per the general rules, instead of tax exemption for pursuing activities aiming at the sale of the following residential and non-residential real estates:

- a building (or parts thereof) and the land on which it stands, as per the VAT Act, Section 86 (1) j) – with the exception of any building (or parts thereof) and the

¹⁰⁵ Section 197, Subsection (3) of the VAT Act

¹⁰⁶ Section 88, Subsection (5) of the VAT Act

¹⁰⁷ Section 88, Subsection (5) of the VAT Act

¹⁰⁸ Section 88, Subsection (5) of the VAT Act

land on which it stands that is supplied before first occupation, or newly built within two years of the operative date of the occupancy permit that is taxable by law anyway,

and

- land (or part thereof) which has not been built on as mentioned under the VAT Act, Section 86 (1) (k) – other than the supply of building land (or part thereof) that is taxable by law anyway.

If you mark this, point 1 must also be marked. Please note that you may not change your choice until the end of the fifth calendar year following the year the choice was made¹⁰⁹. Code [P]

Section 7: VAT exemption

You must indicate the legal grounds for choosing tax exemption in this section.

If there are any changes in your earlier VAT statement, you must make a new, complete statement in the section(s) serving for this purpose on all your activities with the unchanged lines also filled out once again. The effective dates indicated in the filled out sections must be the same!

1. Reporting that the taxpayer carries out only non-taxable activities due to the public benefit or other special nature of such activities.¹¹⁰ Code [6]

2. Opting for individual tax exemption.¹¹¹ The taxpayer carrying out non-taxable activities due to the public benefit or other special nature of the activities also has the chance to choose individual tax exemption for the sale of potentially taxable products; in this case only individual tax exemption is to be indicated. Code [2]

A taxable person who, under Section 254 of the VAT Act, is deemed to be established in Hungary and was therefore entitled to opt for exemption under Section 187(1) of the VAT Act until 31 December 2024, may only exercise this option from 1 January 2025 if his/her registered office or, in the absence of a registered office, his/her place of residence is in Hungary.

A taxable person who is deemed to be established in Hungary under Section 254 of the VAT Act, but who has his/her seat or residence abroad and has only a permanent establishment or a permanent place of abode in Hungary, may from 1 January 2025, only opt for exemption under Sub-chapter 3 of Chapter XIII of the VAT Act (through the Member State of his/her seat or residence), i.e. he/she can only opt for individual tax exemption if his/her seat is located abroad but within the territory of the Community.

¹⁰⁹ Section 88, Subsection (5) of the VAT Act

¹¹⁰ Section 85-86 of the VAT Act.

¹¹¹ Section 187 (1) of the VAT Act.

A taxable person who has his/her seat or, failing this, his/her residence outside the Community but has a permanent establishment or habitual residence in Hungary may not exercise the right to opt for the individual tax exemption under Section 187 (1) of the VAT Act.

In accordance with Council Directive 2020/2025/EU, from 1 January 2025, taxable persons established in the domestic territory may opt for tax exemption for their economic activities carried out and taxable in another Member State of the Community. The conditions of the choice and procedural rules are laid down in Sub-chapter 2 of Chapter XIII of the VAT Act. Taxable persons must notify the competent authority of the Member State in which they are established of their intention to opt for a tax exemption applicable in another Member State in advance [Section 195/A (4)], i.e. Hungarian taxable persons must also notify the Hungarian NTCA of their choice of the tax exemption applicable in the other Member State(s). **However, taxpayers can make the afore-mentioned notification not on this specific form, but on the NTCA website or shall click on the SME tile in the Taxpayers' Portal accessible through the NTCA Mobile app.**

Anyway, it is not a precondition for making a choice that the taxpayer also opts for a individual tax exemption in the domestic territory.

Within the meaning of Section 253/Q (7) of the VAT Act, effective from 2 January 2025, **the right to choose the OSS import scheme (IOSS system) does not apply to taxpayers who apply the tax exemption under Chapter XIII, Sections 1 and 2, i.e. who carry out individual tax-exempt activities domestically and/or carry out cross-border individual tax-exempt activities (registered in the SME system).**

3. The VAT Act interprets agricultural activities in a much narrower sense than what is generally accepted in everyday practice, therefore only those are considered to be agricultural activities, in connection of which the taxpayer selling certain goods or providing services identified in the Annex of the VAT Act may claim payment of a compensation surcharge¹¹². For activities outside this range – which could be considered agricultural in the everyday sense – individual tax exemption can be (also) chosen, in which case point 4 must also be marked. The use of the compensation system cannot be marked by taxpayers who do not meet the prescribed requirements¹¹³. Code [7]

4. Opting for individual tax exemption for non-agricultural activities as per the VAT Act, Section 198. If you mark this, point 3 (code 7) must also be marked. Code [8]

5. Waiver of the application of the agricultural compensation system, while reporting simultaneously the choice of individual tax exemption. In this case, you may not claim payment of a compensation surcharge. Please note that you may not

¹¹² Section 198 of the VAT Act

¹¹³ Section 197 of the VAT Act

change your choice until the end of the second calendar year following the year the choice was made¹¹⁴. Code [5]

Section 9: Statement pursuant to Sections 20 and 257/B of the VAT Act

You shall make statements when conditions are fulfilled or chosen, regardless whether or not you possess a Community tax number.

If requesting Community tax number took place in the special taxable person group described in this section¹¹⁵, the reason for that must be shown in detail in this section. (Exceeding the threshold of EUR 10 000 for acquisitions or opting for paying the tax below this threshold; requesting Community tax number because of providing services and using services belonging exclusively to the Section 37 of the VAT Act; or you announce that you, in the course of your acquisitions of goods, disclosed your Community tax number required for providing services, which result in the situation as if you had opted for tax payment in relation to your intra-Community acquisitions of goods below the threshold of EUR 10 000). The NTCA will issue a Community tax number to you, based on your statement, however, getting acquainted with also the circumstances enumerated above is important in these cases.

Section 10: Reporting the application of MNB or ECB exchange rate

In the case of sales of goods, providing services and purchasing products within the Community; if the tax base is expressed in a foreign currency the exchange rate officially published by the National Bank of Hungary (MNB) or the European Central Bank (ECB) may be used to convert it to HUF.¹¹⁶ If the taxpayer obliged to convert to HUF decides to use the MNB/ECB official exchange rate, this decision shall be reported to the NTCA by the present statement. Report must be made in advance, before the application of the exchange rate of MNB/ECB, and it must be indicated in the line 'starting date of the application of the exchange rate of MNB/ECB'. Please note that you may not change your choice until the end of the next calendar year following the year the choice was made.¹¹⁷

Section 11: Statement on opting for cash accounting

You shall indicate your statement on opting for cash accounting by writing an 'X' in the first code-box, which is also considered as a statement confirming that the preconditions serving as a basis for your option of cash accounting do prevail in your case.

If you indicate your intention to opt for cash accounting simultaneously with filing your request for the establishment of a tax number, the starting date of applying cash accounting shall coincide with the starting date of establishment of your tax number (i.e. the start of the taxable activity).

¹¹⁴ Section 197, Subsection (3) of the VAT Act

¹¹⁵ Section 20 or Section 257/B of the VAT Act

¹¹⁶ Section 80, Subsection (2), Point b) and Section 80/A of the VAT Act

¹¹⁷ Section 80, Subsection (4) of the VAT Act

In the case of registration, opting for cash accounting shall relate to the subject year (i.e. the year of registration) as well as to tax assessment periods following that year, until revocation or until occurrence of an exclusion condition defined in the VAT Act.

In the case of reporting changes, cash accounting is only eligible from the year following the year of reporting and shall remain in effect until withdrawn or until precluding conditions as per the VAT Act occur.

For instance, if you submit a request for change on 20 July 2026, with indication of your decision to opt for cash accounting, you may apply the option for accounting provided in the VAT Act as of the 1st of January 2027. In this case, the condition prescribed in the Section 196/D of the VAT Act is not fulfilled because the choice related to the subject calendar year can only be applied in the case of newly founded entities.

During a tax year, opting for the cash accounting may be done together with exceeding the threshold of individual tax exemption.

If, despite registration, you do not wish to apply cash accounting, you may indicate it by marking the code-box next to the second line. This may only be reported by the last day of the year preceding the subject year.

If any change occurs in relation to the conditions entitling you to opt for cash accounting, as a consequence of which you lose your right to opt for cash accounting, this circumstance must be reported to the NTCA within 15 days from the occurrence of such change. You shall be able to do so by indicating the relevant numerical values in the code-box in the second line of this Section.

Termination of the cash accounting is stipulated in the Section 196/F of the VAT Act.

Section 12: Request for modification pursuant to Section 257/F of the VAT Act

Before commencement of a tax audit and within time limitation for tax assessment, you may initiate – by way of a request for modification submitted to the NTCA – the modification of your earlier option (selection) or failure of such an option (selection) as per Section 20 (5), Section 49/A (3), Section 80 (2) b), Section 80/A (1), Section 88 (1), Section 192 (1), Section 196/G (1), Section 197 (1), Section 218 (1), Section 220 (1) and Section 224 (1), provided that the change has no impact on the amount of tax, tax base, payable tax and input tax assessed and declared by you.

Such date must be indicated as retroactive effect of the modification, by which date the choice (or the lack of it) communicated by this announcement you would have originally reported. Together with completion of this Section, you should communicate your modified statement in the section(s) serving for this purpose. The date communicated in the 'Effective date of change' box must be the same as the dates communicated in the concerned sections. The NTCA will handle your

request as a request for modification and will accept, if conditions are met, after a dedicated examination performed by one of its tax agents. This section can solely be completed as a request for reporting changes.

Section 13: Announcement pursuant to Subsection (2) or (3) of Section 49/A of the VAT Act

Pursuant to Section 49/A (3) of the VAT Act the taxable person who meets the conditions set out in Subsection (1) of Section 49/A,

- who supplies the services referred to in Section 45/A and established his business or, in the absence of an establishment, has his permanent address or usually resides in Hungary, or
- dispatches in consignments or transport goods from Hungary to another Member State of the Community, or where goods are dispatched in consignments or transported from Hungary to another Member State of the Community by a third person on behalf of the taxable person

shall have the option to decide - subject to prior notification to NTCA - to apply to its distance services and intra-Community distance supplies, irrespective of the value threshold, the taxation not based on the domestic tax but on the place of establishment (residence, habitual residence) of the recipient or on the place where the goods are used (first code box). If so, the taxpayer shall remain bound to this option until the end of the second calendar year from the year of exercising this option.

For the purposes of Subsection (3) of Section 49/A of the VAT Act, notification to NTCA shall be considered satisfied if the taxable person exercised the option provided for in Subsections (1)-(2) of Section 253/I, i.e. it can also be considered a choice along the lines of the above, if the taxable person opts to use the EU one-stop shop.

If the amount of the consideration, calculated net of tax and grossed up on an annual basis, for the supply of distance services and intra-Community distance sales of goods or services which the taxpayer has provided in the calendar year in question and in the calendar year preceding that calendar year exceeds the monetary amount of EUR 10 000, the right of option shall be terminated.

If the taxable person exceeds the threshold of EUR 10,000 in any of the transactions, the place of supply shall be determined in accordance with Section 29 (a) and Section 45/A (1) of the VAT Act and the VAT at the rate set by the Member State where the place of supply is shall be charged on the consideration for the very transaction by which the taxable person crosses the threshold.

The conversion rate for EUR 10,000 is the ECB exchange rate on 5 December 2017.¹¹⁸ For Hungary, this means an exchange rate of 313.96 HUF/EUR, i.e. the applicable threshold for domestic taxpayers is HUF 3,100,000, taking into account the rounding rules.

¹¹⁸ Subsection 3 of Section 256 of the VAT Act.

The threshold of EUR 10,000 applies jointly and not separately to intra-Community distance selling made by a taxable person and to supplies of distance services to non-taxable persons established in a Member State other than that in which the taxable person is established, provided that the taxable person carries out all of these transactions.

Exceeding the threshold must be reported to the NTCA in line with provisions related to reporting changes, which are provided in the Adóig. vhr.¹¹⁹ (second code box).

National Tax and Customs Administration

¹¹⁹ Government Decree 465/2017 (28 December) on the detailed rules of the tax administration procedure.

Annex

Country codes for reporting foreign account numbers (Sheet A08, Section 32)

- 1C IMF (International Monetary Fund)
- 1D WTO (World Trade Organisation)
- 1E IBRD (International Bank for Reconstruction and Development)
- 1F IDA (International Development Association)
- 1G ICSID (Internatioanl Centre for Settlement of Invewstment Disputes)
- 1H UNESCO (United Nations Educational, Scientific and Cultural Organisation)
- 1J FAO (Food and Agriculture Organisation)
- 1K WHO (World Health Organisation)
- 1L IFAD (International Fund for Agricultural Development)
- 1M IFC (International Finance Corporation)
- 1N MIGA (Multilateral Investment Guarantee Agency)
- 1O UNICEF (United Nations Children's Fund)
- 1P UNHCR (United Nations High Commissioner for Refugees)
- 1Q UNRWA (United Nations Relief and Works Agency for Palestine)
- 1R IAEA (International Atomic Energy Agency)
- 1S ILO (International Labour Organisation)
- 1T ITU (International Telecommunication Union)
- 1U Rest of UN Organisations
- 1V UNECE (United Nations Economic Comission for Europe)
- 4B EMS (European Monetary System)
- 4C EIB (European Investment Bank)
- 4D EC (European Commission)
- 4E EDF (European Development Fund)
- 4F ECB (European Central Bank)
- 4G EIF (European InvestmentFund)
- 4H ECSC (European Community of Steel and Coal)
- 4I Neighbourhood Investment Facility
- 4K European Parliament
- 4L Council of the European Union
- 4M Court of Justice
- 4N Court of Auditors
- 4O European Council
- 4P Economic and Social Committee
- 4Q Committee of Regions
- 4R EU-Africa Infrastructure Trust Fund
- 4S ESM (European Stability Mechanism)
- 4T ESAs (Joint Committe of the European Supervisory Authorities)
- 4U EURATOM
- 4Z European Union other institutions (except ECB)

- 4V FEMIP (Facility for Euro-Mediterranean Investment and Partnership)
- 6O OECD (Organisation for Economic Co-operation and Development)
- 5B BIS (Bank for International Settlements)
- 5C IADB (Inter-American Development Bank)
- 5D AFDB (African Development Bank)
- 5E ASDB (Asian Development Bank)
- 5F EBRD (European Bank for Reconstruction and Development)
- 5G IIC (Inter-American Investment Corporation)
- 5H NIB (Nordic Investment Bank)
- 5I Eastern Caribbean Central Bank
- 5J IBEC (International Bank for Economic Co-operation)
- 5K IIB (International Investment Bank)
- 5L CDB (Caribbean Development Bank)
- 5M AMF (Arab Monetary Fund)
- 5N BADEA (Banque Arabe pour le Développement Économique en Afrique)
- 5O BCEAO (Banque Centrale des États de l'Afrique de l'Ouest)
- 5P CASDB (Central African States' Development Bank)
- 5Q African Development Fund
- 5R Asian Development Fund
- 5S Fonds Spécial Unifié de Développement
- 5T CABEI (Central American Bank for Economic Integration)
- 5U ADC (Andean Development Corporation)
- 5W Banque des États de l'Afrique Centrale
- 5X Communauté Économique et Monétaire de l'Afrique Centrale
- 5Y Eastern Caribbean Currency Union
- 5Z Other international financial institutions
- 6B NATO (North Atlantic Treaty Organisation)
- 6C Council of Europe
- 6D ICRC (International Committee of the Red Cross)
- 6E ESA (European Space Agency)
- 6F EPO (European Patent Office)
- 6G EUROCONTROL (European Organisation for the Safety of Air Navigation)
- 6H EUTELSAT (European Telecommunications Satellite Organisation)
- 7A West African Economic and Monetary Union
- 6J INTELSAT (International Telecommunications Satellite Organisation)
- 6K EBU/UER (European Broadcasting Union/Union Européenne de Radio-Télévision)
- 6L EUMETSAT (European Organisation for the Exploitation of Meteorological Satellites)
- 6M ESO (European Southern Observatory)
- 6N ECMWF (European Centre for Medium-Range Weather Forecasts)
- 6I EMBL (European Molecular Biology Laboratory)
- 6P CERN (European Organisation for Nuclear Research)
- 6Q IOM (International Organisation for Migration)
- 7B Islamic Development Bank
- 7C EDB (Eurasian Development Bank)

7D Paris Club Creditor Institutions
7E CEB (Council of Europe Development Bank)
6Z Other international organisations (non-financial institutions)
7G Black Sea Trade and Development Bank
7H AFREXIMBANK (African Export-Import Bank)
7I BLADDEX (Banco Latino Americano De Comercio Exterior)
7J FLAR (Fondo Latino Americano de Reservas)
7K Fonds Belgo-Congolaise d'Amortissement et de Gestion
7L IFFIM (International Finance Facility for Immunisation)
7M EUROFIMA (European Company for the Financing of Railroad Rolling Stock)
7F International Union of Credit and Investment Insurers

AD Andorra
AE United Arab Emirates
AF Afghanistan
AG Antigua and Barbuda
AI Anguilla
AL Albania
AM Armenia
AO Angola
AQ Antarctica
AR Argentina
AS American Samoa
AT Austria
AU Australia
AW Aruba
AX Aland Islands
AZ Azerbaijan
BA Bosnia and Herzegovina
BB Barbados
BD Bangladesh
BE Belgium
BF Burkina Faso
BG Bulgaria
BH Bahrain
BI Burundi
BJ Benin
BL Saint-Barthélemy
BQ Bonair, Saint Eustatius and Saba
BM Bermuda
BN Brunei
BO Bolivia
BR Brazil
BS The Bahamas Nassau

BT	Bhutan
BV	Bouvet Island
BW	Botswana
BY	Belarus
BZ	Belize
CA	Canada
CC	Cocos (Keeling) Islands
CD	Democratic Republic of the Congo
CF	Central African Republic
CG	Congo
CH	Switzerland
CI	Republic of Ivory Coast
CK	Cook Islands
CL	Chile
CM	Cameroon
CN	China
CO	Columbia
CR	Costa Rica
CU	Cuba
CV	Republic of Cape Verde
CW	Curacao
CX	Christmas Island
CY	Cyprus
CZ	Czech Republic
DE	Germany
DJ	Djibouti
DK	Denmark
DM	Commonwealth of Dominica
DO	Dominican Republic
DZ	Algeria
EC	Ecuador
EE	Estonia
EG	Egypt
ER	Eritrea
ES	Spain
ET	Ethiopia
FI	Finland
FJ	Fiji
FK	Falkland Islands
FM	Micronesia
FO	Faroe Islands
FR	France
GA	Gabon
GB	United Kingdom (Great Britain)

GD	Grenada
GE	Georgia
GF	French Guiana
GG	Guernsey
GH	Ghana
GI	Gibraltar
GL	Greenland
GM	Gambia
GN	Guinea
GP	Guadeloupe
GQ	Equatorial Guinea
GR	Greece
GS	South Georgia and the South Sandwich Islands
GT	Guatemala
GU	Guam
GW	Bissau-Guinea
GY	Guyana
HK	Hong Kong
HM	Heard Island and McDonald Islands
HN	Honduras
HR	Croatia
HT	Haiti
HU	Hungary
ID	Indonesia
IE	Ireland
IL	Israel
IM	Man Island
IN	India
IO	British Indian Ocean Territory
IQ	Iraq
IR	Iran
IS	Iceland
IT	Italy
JE	Jersey
JM	Jamaica
JO	Jordan
JP	Japan
KE	Kenya
KG	Kyrgyzstan
KH	Cambodia
KI	Kiribati
KM	The Comoros
KN	Saint Kitts and Nevis
KP	Democratic People's Republic of Korea

KR	Republic of Korea
KW	Kuwait
KY	Cayman Islands
KZ	Kazakhstan
LA	Laos
LB	Lebanon
LC	Saint Lucia
LI	Liechtenstein
LK	Sri Lanka
LR	Liberia
LS	Lesotho
LT	Lithuania
LU	Luxemburg
LV	Latvia
LY	Libya
MA	Morocco
MC	Monaco
MD	Moldova
ME	Montenegro
MG	Madagascar
MH	Marshall Islands
MK	North Macedonian Republic
ML	Mali
MM	Myanmar
MN	Mongolia
MO	Macao
MP	Northern Mariana Islands
MQ	Martinique
MR	Mauritania
MS	Montserrat
MT	Malta
MU	Mauritius
MV	Maldives
MW	Malawi
MX	Mexico
MY	Malaysia
MZ	Mozambique
NA	Namibia
NC	New Caledonia
NE	Niger
NF	Norfolk Islands
NG	Nigeria
NI	Nicaragua
NL	The Netherlands

NO Norway
NP Nepal
NR Nauru
NU Niue
NZ New Zealand
OM Oman
PA Panama
PE Peru
PF French Polynesia
PG Papua New Guinea
PH Philippines
PK Pakistan
PL Poland
PM Saint Pierre and Miquelon
PN Pitcairn Island
PR Puerto Rico
PS Palestinian Territory
PT Portugal
PW Palau
PY Paraguay
QA Qatar
RE Réunion
RO Romania
RS Serbia
RU Russia
RW Rwanda
SA Saudi Arabia
SB Solomon Islands
SC Seychelles
SD Sudan
SE Sweden
SG Singapore
SH Saint Helena
SI Slovenia
SJ Svalbard and Jan Mayen
SK Slovakia
SL Sierra Leone
SM San Marino
SN Senegal
SO Somalia
SR Suriname
ST Sao Tomé and Príncipe
SV Salvador
SX St. Maarten

SY	Syria
SZ	Swaziland
TC	Turks and Caicos Islands
TD	Chad
TF	French Southern Territories
TG	Togo
TH	Thailand
TJ	Tajikistan
TK	Tokelau
TL	East Timor
TM	Turkmenistan
TN	Tunisia
TO	Tonga
TR	Turkey
TT	Trinidad and Tobago
TV	Tuvalu
TW	Taiwan
TZ	Tanzania
UA	Ukraine
UG	Uganda
UM	United States Minor Outlying Islands
US	United States of America
UY	Uruguay
UZ	Uzbekistan
VA	Vatican City
VC	Saint Vincent
VE	Venezuela
VG	British Virgin Islands
VI	American Virgin Islands
VN	Vietnam
VU	Vanuatu
WF	Wallis and Futuna
WS	Samoa
XK	Kosovo
YE	Yemen
YT	Mayotte
ZA	South Africa
ZM	Zambia
ZW	Zimbabwe
XC	Ceuta
XL	Melilla
MF	Saint-Martin
NB	Non-classified as a country
SS	South Sudan