

10T34

DATA FORM

for issuing tax identification number to private individuals, settling discrepancies in data and reporting postal address

INFORMATION

on filing the data form

The data form shall be filled out by individuals:

- who have not yet received a tax card,
- whose data on their tax card differ from those in the personal identification card – whose tax card is destroyed, damaged, stolen or lost – who earned taxable income for the first time,
- who may use this data form to apply for tax card to attest the tax number created for a child based on Act CLXXIV of 2005, article 5, paragraph (1) point b on the assistance for young people,
- who has a tax number and/or tax identification number and wishes to report a postal address.

This data form shall be filled out by a paying agent and municipality tax authority:

- that requests the establishment of the tax identification number of a Hungarian citizen or a foreign citizen who has no tax identification number and gets casual taxable income in Hungary on which the paying agent must report.

The competent tax authority is:

- for private individuals, the tax authority of the place of abode, or for lack of it, the place of stay,
- for individual entrepreneur, the tax authority of the headquarters, or for lack of it, the site of business.

Form 10T34 can be downloaded from the APEH website (<http://www.afeh.hu>) free of charge. Please note: new versions of the Data Form and the Filling Out Instructions can appear on the website; please check for the latest version of the Form before filling out.

INFORMATION

on the order of filing the data form for registration and reporting changes

Filing hard copies:

In case you wish to file the form in hard copies (via post or in person), please send two copies to the regionally competent first instance authority.

You may attach the documents verifying the data in a non-original copy.

Electronic filing:

In case you comply with your registration (and reporting changes in data) obligations, the form is to be filed in a single copy via the Customer Gate (Ügyfélkapu). In this case you may attach the verifying documents in a scanned format.

Should you have more questions on the form or on taxation issues, consult the APEH web site (<http://www.ap eh.hu>), or for information, call our blue number 40/42-42-42 that is accessible from all Hungarian phone and mobile networks.

FILLING OUT INSTRUCTIONS

The data form shall be filled out by capital prints; write only a single letter or number in a single box.

Main parts of the data form:

The first unnumbered section is reserved for the Tax Authority.

The other numbered sections are to be filled out by the applicant/paying agent/submitter.

Section 1: to be filled out by the applicant

Give the reason for filling out by putting the corresponding letter in the code box.

- A. Individual issue of tax card and correcting data
- B. Issue of tax card for child with tax identification number
- C. Issue of tax identification number of private individuals for paying agent, municipality tax authority and labour office
- D. Reporting a postal address

If you have/do not have a tax identification number, put "X" in the yes/no box. If you answered yes, please indicate your tax identification number.

The reference number of the data form to be corrected upon notice from the Tax Authority section:

If you file the form as a corrected form for the incorrect (incomplete) form based on the notice from the Tax Authority, the reference number of the incorrect form must be indicated. The Tax Authority gave the reference number of the form in a Notice. Not only the incorrect data must

be given in the corrected data form, but all data that are relevant for the report (report of change).

Section 2: Please put the corresponding number in the box for the reason of filling out the data form from the list.

Private individuals' data:

If in Section 1 you put as reason for filling out:

- letter A or B, you must fill out the entire Section.
- letter C, if you are a foreign citizen, please put the natural personal identification data as you are aware, if you are a Hungarian citizen, as provided by Act XCII of 2003 (hereinafter: Taxation Act) article 20, paragraph (1) (surname, given name(s), place and date of birth, mother's family and given name(s) at birth, place of abode), and if you as a private individual have a postal address, that too.
- letter D (reporting postal address), only family and given name(s) must be filled out.

Issuing tax card is free of charge if

- this is the first issue,
- it is issued with amended data due to mistaken or changed data (card with different data must be handed in),
- received a damaged card (damaged card must be handed in)
- did not receive individually produced card.

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

The rate of the administration service fee corresponds to the general procedural charge: HUF 2200,-. The administration service fee can be paid by bank transfer or cash transfer order to the State Tax Authority duty collection account number 10032000-01076064. The administration service fee can also be paid by cash saving means (bank/credit card) at the designated customer services. You must indicate your tax identification number on the transfer order!

Please put an "X" in the box at the front of the line where the natural personal identification data (surname, given name(s) family and given name(s) at birth, place and date of birth, mother's family and given name(s) at birth) are corrected/changed.

The code boxes for the citizenship line must be filled out by Hungarian and foreign citizens alike.

Please put your surname in the boxes of the surname line. The first two boxes may have Dr. only (do not put in Sr., Jr., etc.).

Please put your given name(s) in the boxes of the given name(s) line. (The first two boxes may have Dr. only)

Please put your surname as in your birth certificate in the boxes of the surname at birth line.

Please put your given name(s) as in your birth certificate in the boxes of the given name(s) at birth line.

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

Please put the name of the locality in the place of birth code boxes.

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

Please put your mother's name as in her birth certificate in the mother's name at birth boxes. (The first two boxes may have Dr. only if your mother herself earned this title)

Please put your mother's given name(s) as in her birth certificate in the boxes of the given name(s) at birth line.

Please put your abode address as in your personal identification card in the abode line: postal code, name of locality, name of public place, type of public place (street, road, square, etc.), number, or if there is none, the parcel number, the number of the building, staircase, floor, and door, if applicable. Foreign citizens please put your place of abode in Hungary, or for lack of it your place of stay. If you have none, leave the boxes empty.

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

Please put the address in the postal (other correspondence) address section where you wish to have your tax card posted.

Section 3: The applicant for the tax identification number shall fill this out if the paying agent, the municipal tax authority or the labour office and the private individual request the issue of his/her tax identification number, and marked "C" in the reason for application in Section 1.

The form shall be filled out by the paying agent that requests the establishment of the tax identification number of a Hungarian citizen or a foreign citizen who has no tax identification number and gets casual taxable income in Hungary on which the paying agent must report. If the private individual already has a tax identification number, he/she shall inform the paying agent thereof.

The form shall be filled out by the local government authority if it requests the issue of the tax identification number of the private individual having no such number.

Based on Taxation Act article 24 paragraph (4), the State Tax Authority shall keep record of the private individual – in case of private individuals with foreign citizenship, including his/her citizenship – having no tax number, under their tax identification number.

As per Taxation Act article 24 paragraph (4), the municipality tax authority shall keep record of the taxpayer as above. If the taxpayer has no tax identification number, he/she shall provide the data listed in Taxation Act article 20 paragraph (1) necessary for the establishment of the tax identification number to the local government Tax Authority when filing a tax return. At the request of the local government Tax Authority, the State Tax Authority shall establish, based on the data provided as in Taxation Act article 20 paragraph (1), the tax identification number of the person having no tax identification number, and shall inform the local government thereof. The local government shall inform the private individual of such act.

As provided by Taxation Act article 24 paragraph (5), interest payment and crediting based on the Act on personal income tax can be made by the paying agent to a private individual without a tax identification number.

If an employee has no place of abode or place of stay in Hungary, the labour office may, based on Act LXXIV of 1997 on Employment with casual employment book and the simplified payment of the relevant public duties, Article 6 paragraph (1), contact the first instance State Tax Authority for the issue of the tax identification number.

Obligatory data in section 3:

Name, tax number, address of the entity (paying agent/local government/labour office) requesting the tax identification number.

Section 4: To be filled out by private individuals reporting postal address and marking D in Section 1 for the reason for filling out.

As per Taxation Act article 16 paragraph (3) point f), the data form shall be filled out by the private individual taxpayer (who has a tax number and/or tax identification number) whose postal address differs from the headquarters/site of business address in case of an individual entrepreneur, or in case of a private individual with no tax number from the place of abode or place of stay as in his/her personal identification document. Change of postal address must be reported, based on Taxation Act article 23 paragraph (1)-(2) within 15 days of the change.

Please note that the postal address as given in the data form shall, in our records, overwrite the address given earlier.

In case the report is filed by the taxpayer as a private individual, please contact the competent Tax Authority in your place of abode/stay, or in case it is done by a private entrepreneur, contact the Tax Authority competent in the headquarters/site address.

Please put the 11 digit tax number in the code boxes for the tax number (if you are a private entrepreneur or a private individual with a tax number).

Please put the address where you wish to receive any correspondence from the Tax Authority in the section of postal address. Put “U” or “T” in the box if you report a new (“U”) postal address, or if you delete (“T”) a postal address.

Please use capital prints when filling out the name of taxpayer or representative (proxy)/parent (legal guardian) or proxy line.

Please put the date of filling out and sign the data form.

It is possible, as provided in Taxation Act article 7 paragraph (1), for the representative or proxy of the taxpayer to sign the form. If the form is signed by the proxy, a power of attorney is to be attached (except in case of a permanent proxy as determined in Taxation Act article 7 paragraph (3), and duly registered with the Tax Authority, who is entitled to sign such document), and this fact must be indicated by an “X” in the box under the signature line. In such cases if there is no power of attorney attached, the Form shall be void. If the Form is signed by a proxy as determined in Taxation Act article 7 paragraph (3), and duly registered with the Tax Authority, and who is entitled to sign such document, this fact must be indicated by an “X” in the box under the signature line. Please note that if the Form is signed by an proxy who is not duly registered with the Tax Authority, or who is duly registered but is not entitled to sign such document, the Form shall be void if no power of attorney is attached; no attached power of attorney is necessary only if a proxy duly registered with the Tax Authority and entitled to sign such document signs it. The power of attorney must include data

necessary to duly identify both the principal and the agent, and the date. Article 7 of the Taxation Act, paragraphs (1), (3)-(4) provide for the representation of a private individual taxpayer.

Hungarian Tax and Financial Control Administration (APEH)