INSTRUCTIONS FOR COMPLETING
20T201

DATA SHEET 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 the Data sheet 20T201 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?

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

**The Data Sheet 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 Data Sheet be submitted?

The Data Sheet can be submitted via the post or by electronic means.

You can obtain more information on submitting data sheets by electronic means as well as on rules of maintaining connections electronically on the webpage of NTCA ([www.nav.gov.hu](http://www.nav.gov.hu)) in the following informative leaflets:

- „Electronic submission method of the ÁNYK data sheets applied by the National Tax and Customs Administration of Hungary and registration of representation 2019”,
- „General rules of administering tax cases at the National Tax and Customs Administration of Hungary 2019”, as well as
- „Maintaining connections with the National Tax and Customs Administration of Hungary by taxpayers obliged to open Company Gate after 1 January 2019.

### Declaring the right to representation

In order to file the Data Sheet electronically, right to representation must be in advance declared to the NTCA. The NTCA is only able to accept the Data Sheet submitted electronically if the submitter has previously registered its right to representation.

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¹ Sections 16 and 44, point 17.2 of the 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.)
You can obtain more information on registering the representation on the webpage of NTCA (www.nav.gov.hu) in the following informative leaflet:

- „Electronic submission method of the ÁNYK data sheets applied by the National Tax and Customs Administration of Hungary and registration of representation 2019”.

4. Where can the Data Sheet be found?

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

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

5. What is deadline of submission?

- The Data Sheet 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 Data Sheet within 15 days after they become effective.

6. What are the legal consequences?

If you fail reporting data or changes in them, the NTCA shall impose default penalty.²

7. What is the legal effect of the Data Sheet?

By filling out this Data Sheet 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 Data Sheet does have?

<table>
<thead>
<tr>
<th>Main page</th>
<th>Identification data</th>
</tr>
</thead>
<tbody>
<tr>
<td>A sheet</td>
<td>Registration, reporting changes in data, registration after cancellation of tax ID number</td>
</tr>
<tr>
<td>F-SHEET</td>
<td>VAT statements</td>
</tr>
</tbody>
</table>

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;

² Paragraph (1), Section 220 of the Art.
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 15: Data of small-scale taxpayers;
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.

In the case of reporting data, Supplementary Sheet 10 must also be filled out for providing data to the Hungarian Central Statistical Office (KSH).

9. Additional information, assistance

Should you have further questions related to the Data Sheet 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](http://www.nav.gov.hu)

Via E-mail:
- On the form that can be found on the following link: [http://nav.gov.hu/nav/e-ugyfsz/e-ugyfsz.html](http://nav.gov.hu/nav/e-ugyfsz/e-ugyfsz.html).

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) 250-9500.
- Via the Client Information and Administration System of NTCA (ÜCC)*
  - from in-country on the phone number 80/20-21-22,
  - from abroad on the phone number +36 (1) 441-9600.

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

*You shall have a customer identification number or a Partial Code for Telephone Identification (RKTA) for the use of the system. If you do not have a customer identification number you can request it on the form TEL, which can be filed with the NTCA in person or via the Central Client Registration Database (KÜNY – which contains login names and passwords of citizens wishing to administer public administration cases electronically as well as provides them with storage space where official documents sent by public administration bodies can be stored). Please note if you would like to use the ÜCC not on your own business then it is necessary to file the data sheet EGYKE as well (this data sheet is for reporting representatives to the NTCA when tax and customs cases are administered by representatives instead of taxpayers).
In person:

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

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 (Katv.),
- Act CLV of 2011 on Vocational Training Contributions and Support for the Development of Training Programmes (Szht. Act),
- 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 C of 2000 on Accounting (Sztv. Act),
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.\(^3\)

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 again\(^4\). In such a case, the NTCA shall issue the earlier tax number.

Technical information on completing the Data Sheet

- The sections are to be filled out legibly, preferably in capital letters.
- The main page of the Data Sheet 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 Data Sheet 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 Data Sheet 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 data sheet ’T113.

The choice with regard to VAT taxation is to be reported on data sheet ’T201.

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

a) On the first occasion within 15 days from the decision granting the creation of the VAT-group enters into force. This time, the 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.

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\(^3\) Section 114 (1) of the Art.

\(^4\) Section 246 (7) of the Art.
b) 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 contributions\(^5\) 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 data sheet ’T201INT.

### 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.

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**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.

**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 Data Sheet and can be involved in the

\(^5\) Pursuant to the Section 87 of the Act CXXII of 2019 on Entitlements to Social Security Benefits and on Funding these Benefits (Tbj. Act)
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 Data Sheet submitted earlier

In case you re-file your earlier erroneous or incomplete Data Sheet based on the notice from the NTCA with the correct (complete) data, you must indicate the reference number of the incorrect Data Sheet. The NTCA communicated the reference number of the erroneous Data Sheet in a Notice. In the Data Sheet 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.\(^6\)

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 are necessary).

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

- 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.

\(^6\) Based on the Section 44 of the Art.
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.²

"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].

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:

² Pursuant to the Section 44 of the Art.
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).

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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.

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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 EU\(^8\). [1].

All taxable persons and non-taxable legal persons that, pursuant to regulations of the VAT Act\(^9\), are obliged to request a Community tax ID number in relation to their intra-

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8 Pursuant to the Section 257/B, paragraph (3) of the VAT Act
9 Section 257/B, paragraph (1) of the VAT Act: (1) The taxable person shall be allowed:
   a) to make intra-Community acquisition of goods under Section 19, Section 21 and Paragraph (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.
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 filed\(^{10}\), and not on the day indicated as the effective date of change in the Section 4 of the Main Page.

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**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 Data Sheet in relation to the registration of the data of assets managed and to the request for its tax number, or reporting of changes of assets having a tax number pursuant to the legal provisions\(^{11}\), 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 –

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\(^{2}\) 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, taxable persons (taxpayers) mentioned in the, for instance, Section 20, point d) 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. Taxpayers subject to simplified entrepreneurial tax are also obliged to request a Community tax ID number in the case of their intra-Community acquisitions of goods if tax payment obligation arises for them pursuant to the Section 20, point d) of the VAT Act (for instance, 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.

\(^{10}\) Pursuant to the Section 29 of the Art.

\(^{11}\) 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.
• 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 Article 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 Article 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 form 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).

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 data sheet shall relate to the managed assets / mass of assets.

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

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.

12 Pursuant to the Section 11, Paragraph (2) of the Air.
13 Act LXXXII of 1991 on Motor Vehicles (hereinafter referred to as Gjt.)
If you register with NTCA according to the Gjt., you may only fill out the following Sections on the Data Sheet:

- **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.

„3. We solely register because of the Section 253 of the Act on Immigration Surtax”:

Please, indicate if you, based on the Act on Immigration Surtax\(^{14}\), 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 the Act on Immigration Surtax, you may only fill out the following Sections on the Data Sheet:

- **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 Immigration Surtax

- **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),

\(^{14}\) Section 253, Paragraph (5) of the Act XLI of 2018 on Amendment of Certain Tax Laws and Other Related Laws as well as on Immigration Surtax (hereinafter referred to as Act on Immigration Surtax)
- 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)

If, besides your obligation stipulated by the Act on Immigration Surtax, 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 with regard to Hungarian legal rules and filling out instructions of this Data Sheet.

“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.

“5. We register because of distance selling and ask for issuing a tax ID number”:

If the non-established enterprise\(^\text{15}\) registers with the NTCA because of distance selling the reason for registration must also be indicated in the code-box:

- “(1) – Registration based on choice”,
- “(2) – Registration because of the threshold has been exceeded”.

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\(^{15}\) Pursuant to the Section 116, Paragraph (1) of the Art.
**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 effectuated\(^\text{16}\).

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

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.

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), Great Britain (GB), 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).

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’*.

\(^{16}\) Pursuant to the Section 44 of the Art.
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 Data Sheet becomes a deed once the locality and the date of completion have been indicated on it. The Data Sheet is void without a signature.

The Data Sheet 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 Data Sheet 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 Hungary. 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.

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

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’).

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17 Section 2, Paragraph (3) and Section 4, Point 35 of the Tao. Act
18 Pursuant to the Section 44 of the Art.
The concept of branch office is defined by the Art. 19. 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.

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 the amendment of the Art. 20, which entered into force on 1 January 2020, the taxpayer may report to the NTCA if the given branch office also qualifies as branch office pursuant to the Htv. 21 This can be done on the Data Sheet 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.

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.

If the type of reporting is ‘2’ or ‘3’ you are kindly requested to provide the effective date of change. 22

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.

19 Section 7, Point 47 of the Art.
20 Point 29.1 of the Schedule No. 1 to the Art.
21 Act C of 1990 on Local Taxes (hereinafter referred to as Htv.)
22 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 reported\textsuperscript{23}. They are not interrelated.

If the type of reporting is ‘2’ or ‘3’ you are kindly requested to provide the effective date of change\textsuperscript{24}.

**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 Hungary\textsuperscript{25}. 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 change\textsuperscript{26}.

**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 NTCA\textsuperscript{27}. 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 are to be given besides indicating the code ‘M’. Leave ‘Number of the operating license’ and ‘Date’ fields empty.

\textsuperscript{23} Pursuant to 20.1 subpoint of the Schedule No. 1 of the Art.
\textsuperscript{24} Pursuant to the Section 44 of the Art.
\textsuperscript{25} Pursuant to the Section 4, Point 35 of the Tao Act
\textsuperscript{26} Pursuant to the Section 44 of the Art.
\textsuperscript{27} Pursuant to the Section 16, Paragraph (2) of the Adóig. vhr.
If the type of reporting is ‘2’ or ‘3’ you are kindly requested to provide the effective date of change\textsuperscript{28}.

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 (\textit{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 provided\textsuperscript{29}. The following codes for the types of business entities may be selected under this Section:

<table>
<thead>
<tr>
<th>GFO</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>131</td>
<td>Law firm</td>
</tr>
<tr>
<td>132</td>
<td>Patent agency</td>
</tr>
<tr>
<td>144</td>
<td>European grouping of territorial co-operation (EGTC)</td>
</tr>
<tr>
<td>396</td>
<td>National Co-operation Fund</td>
</tr>
<tr>
<td>551</td>
<td>Registered church</td>
</tr>
<tr>
<td>552</td>
<td>Internal legal person of a church performing primarily public duties</td>
</tr>
<tr>
<td>555</td>
<td>Internal legal person of a church performing primarily religious duties</td>
</tr>
<tr>
<td>559</td>
<td>Other church organisation</td>
</tr>
<tr>
<td>574</td>
<td>European Research Infrastructure Consortium (ERIC)</td>
</tr>
<tr>
<td>595</td>
<td>National home-making community</td>
</tr>
<tr>
<td>599</td>
<td>Other non-profit organisation with a legal entity</td>
</tr>
<tr>
<td>692</td>
<td>Condominium</td>
</tr>
<tr>
<td>693</td>
<td>Building community</td>
</tr>
<tr>
<td>699</td>
<td>Other non-profit organisation without a legal entity</td>
</tr>
<tr>
<td>734</td>
<td>Civil law partnership</td>
</tr>
<tr>
<td>738</td>
<td>Other enterprise not classified otherwise</td>
</tr>
<tr>
<td>915</td>
<td>Investment fund</td>
</tr>
<tr>
<td>916</td>
<td>National Deposit Insurance Fund</td>
</tr>
<tr>
<td>918</td>
<td>Pension Guarantee Fund</td>
</tr>
<tr>
<td>919</td>
<td>Other fund</td>
</tr>
<tr>
<td>931</td>
<td>Other taxpayer</td>
</tr>
<tr>
<td>932</td>
<td>Foreign enterprise with a tax ID number</td>
</tr>
<tr>
<td>941</td>
<td>Foreign diplomatic, consular corps</td>
</tr>
<tr>
<td>942</td>
<td>Other organisation outside the territory</td>
</tr>
<tr>
<td>961</td>
<td>Household</td>
</tr>
</tbody>
</table>

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

\textsuperscript{28} Section 44 of the Art.
\textsuperscript{29} 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
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 trust [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’).

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).

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30 Pursuant to the Bvk. Act and Point 2 of the Schedule No. 1 to the Art.
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 change 31.

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 change 32.

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.

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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 Data Sheet ‘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:

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31 In accordance with the Section 44 of the Art.
32 Pursuant to the Section 44 of the Art.
- 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 change.33

***

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 codes of legal representatives of the economic operator / other organisation.

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33 In accordance with the Section 44 of the Art.
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 change.***

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 Data Sheet (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).

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’).

34 Pursuant to the Section 44 of the Art.
The rules and conditions of financial representation are set out in the relevant legal act\textsuperscript{35}. 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 change\textsuperscript{36}.

**Section 18: Data of the auditor**

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

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 change\textsuperscript{37}.

**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 \textit{(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.

\textsuperscript{35} In accordance with the Section 20 of the Act.
\textsuperscript{36} Pursuant to the Section 44 of the Act.
\textsuperscript{37} In accordance with the Section 44 of the Act.
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 change\(^{38}\).

**Section 20: Data of associated 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 Act\(^{39}\), 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 change\(^{40}\). 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 change\(^{41}\).

**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 change\(^{42}\).

**Section 22: Registration of a civil association forming a cost sharing group**

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 association\textsuperscript{43} 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 tax\textsuperscript{44} may establish a cost sharing group with the persons having personal legal proprietorship \textit{(membership)} relations with it. Already operating taxpayers must report the establishment of the cost sharing group to the national tax and customs authority.

Reporting can be done by filling out this section, as well as Supplementary Sheet 9 implicitly \textit{(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 act\textsuperscript{45} 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.

\textsuperscript{43} Pursuant to the Section 31 of the Art. as well as to the Subpoint aa), Paragraph 6), Section 85 of the VAT Act
\textsuperscript{44} Pursuant to the Section 31 of the Art. as well as to the Subpoint ab), Paragraph 6), Section 85 of the VAT Act
\textsuperscript{45} Point p), Paragraph (1), Section 85 of the VAT Act
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.

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 Data Sheet, 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 change.\(^{46}\)

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

\(^{46}\) 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 change.

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

***

Reporting changes in cost sharing group 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’).

47 Pursuant to the Section 44 of the Art.
The appropriate number in connection with the effect of the law⁴⁸ 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 change⁴⁹.

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 change⁵⁰.

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⁴⁸ Pursuant to Sections 2 and 3 of the modified Act LXXXI of 1996 on Corporate Income Tax and Dividend Tax.  
⁴⁹ Pursuant to the Section 44 of the Art.  
⁵⁰ Pursuant to the Section 44 of the Art.
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 report 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 in the first row. You will find detailed guidelines to determine the date of acquisition in the Tao Act, Article 4, Point 5.

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.

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51 Based on the Point 5, Section 4 of the Tao Act
(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 1, Section 1 of the Government Decree 227/2020 (25 May) on the Measures Necessary for the Economic Protection of Companies Established in Hungary in Order to Prevent a Human Epidemic Causing a Mass Illness Endangering the Safety of Life and Property and to Remedy its Consequences, 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 change.

**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 August 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 19, 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:

http://www.iso.org/iso/country_codes/iso_3166_code_lists/country_names_and_code_elements

The field nominal value 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).

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52 Pursuant to the Section 44 of the Art.
53 Based on the Point 27 of the Schedule No. 1 to the Art.
‘Real estate holding company’ shall mean:

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

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, Article 4, Point 18/a as follows:

“Pursuant to Article 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

[^54]: Pursuant to the Point 18/a, Section 4 of the Tao Act
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 change 55.

Section 27: Reporting related to the vocational training contribution

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 law 56 includes the other organizations (hereinafter referred to as other organisations according to the Szht. Act) to the subject to vocational training contribution if they report to the NTCA that they comply with their vocational training contribution liability on the basis of the Szht. Act 58. On the basis of the reporting, the starting scope of the reporting related to the vocational contribution exists from the first day of the month following the day of reporting. Reporting may not be retrospective; any tax status may only be established for the future.

In case they wish to report that they no longer comply with their vocational contribution liability on the basis of the Szht. Act 59, please indicate it by filling in the second code box. In this case you are kindly requested to provide the last day of the month when the vocational contribution is complied as the final scope of the liability in section 3 of the heading of the form (entry into force of changes).

Please indicate the registration and de-registration by putting the letter U in the appropriate box. Please indicate the letter T in the appropriate code box to cancel the false registration and de-registration. In this case the original (false) registration is cancelled with retroactive effect.

If legal status is established by fusion or merger and either of the predecessors has validly reported such a status, no further or renewed report on the vocational training is provided.

55 In accordance with the Section 44 of the Art.
56 Point h), Paragraph (1), Section 2 of the Szht. Act
57 Points a) to c), Paragraph (2), Section 43 of the Act CLXXXVII of 2011 on Vocational Training
58 Subpoints aa) and/or ab) of Point a), Section 5 of the Szht. Act
59 Subpoints aa) and/or ab) of Point a), Section 5 of the Szht. Act
required, the NTCA shall automatically register the fact on the effective date of the fusion or merger.

If legal status is established by split-off or break-up and the new entities wish to maintain the reported status of the predecessor in relation to vocational training, they must declare so, based on which the NTCA shall register the fact on the effective date of commencement of their activities.

If the type of reporting is ‘2’ or ‘3’ you are kindly requested to provide the effective date of change.\textsuperscript{60}

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”.

The Act CXLVII of 2012 on the Fixed-Rate Tax of Low Tax-Bracket Enterprises and on Small Business Tax (hereinafter referred to as Katv.) provides a possibility to opt for small business taxation in 2020. By opting for small business taxation the taxpayer will be released from declaring and paying corporate income tax, social contribution tax and vocational training contribution and, instead of all of these taxes, the taxpayer shall be obliged to declare and pay the unified small business tax with the rate of 12%. 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 if they meet conditions determined in the Katv., namely:

a) The average statistical number of staff is not expected to exceed 50 persons during the previous tax year;

\textsuperscript{60} Pursuant to the Section 44 of the Art.
b) The revenue estimated for the tax year preceding the tax year is not expected to exceed 1 billion forints, or the commensurate part of 1 billion forints calculated on a time basis if the tax year is shorter than twelve months;

c) The NTCA did not definitively withdraw his tax number during the preceding two calendar years;

d) The taxpayer does not apply a different business year (meaning that the chosen accounting date for the financial year can only be 31 December);

e) The balance sheet total shown in the financial report prepared for the previous tax year is not expected to exceed 1 billion forints;

f) The taxpayer does not have a controlled foreign company in the tax year preceding the tax year;


g) The amount by which the financing costs - provided for in the Tao Act - of a taxpayer incurred in connection with its business operations exceed the taxable interest revenues and other economically equivalent taxable revenues that the taxpayer receives is not expected to exceed 939,810,000 forints for the tax year, from the day preceding the first day of the tax year;

h) 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.

Attention!
Taxpayers performing their tax obligations in accordance with the fixed-rate tax of low tax-bracket enterprises can only opt for small business taxation if they cease their taxpayer status concerning the mentioned tax type as of the last day of the month when the option for small business taxation is reported to the NTCA.

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**

a) If the amount limit of 3 billion forints is exceeded on the first day of the quarter, effective as of the day preceding that day [1];

b) effective as of the day preceding the date of the opening of dissolution, liquidation or involuntary de-registration proceedings [2];

c) effective as of the day preceding the taxable person’s merger, division [4];

d) 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 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];

e) 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];

f) on the last day of the month of staff changes, if the taxable person’s average statistical number of staff exceeds 100 persons in consequence of such staff changes [8];

g) 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.)
h) 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];

i) 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];

j) if the amount by which the financing costs - provided for in the Tao Act - of a taxpayer incurred in connection with its business operations exceed the taxable interest revenues and other economically equivalent taxable revenues that the taxpayer receives is expected to exceed 939,810,000 forints for the tax year, from the day preceding the first day of the tax year [12];

k) 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 two tax years.

**Section 29: Statement related to fixed-rate tax of low tax-bracket enterprises**

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’).

Based on the Katv.61, law firms can also be eligible for the fixed-rate tax of low tax-bracket enterprises as of the 1st January 2018.

Law firms may report on this Data Sheet that they pay their taxes in accordance with the provisions of fixed-rate tax of low tax-bracket enterprises.

Starting date of eligibility for this tax is independent from the date indicated in the box “effective date of change” of the Section 29. Status of fixed-rate tax of low tax-bracket enterprises shall become effective from the date of registration – parallel with the request of tax ID number – in the case of taxpayers starting their activities during the tax year, while status of fixed-rate tax of low tax-bracket enterprises shall become effective from the first date of the month following the date of registration in the case of already operating taxpayers. It is not an obstacle to becoming a taxpayer that is subject to the fixed-rate tax of low tax-bracket enterprises if the taxpayer has opted for being

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61 Point e), Section 3 of the Katv.
subject to the simplified entrepreneurial tax for the tax year. The fixed-rate tax of low tax-bracket enterprises cannot be opted for if the taxpayer is subject to the small business tax.

Any company whose tax number the NTCA has withdrawn in the year of notification or during the preceding twelve months may not enter the fixed-rate tax regime of low tax-bracket enterprises.

A company may not enter the fixed-rate tax regime of low tax-bracket enterprises that has received any income from 68.20 Renting and operating of own or leased real estate under TEÁOR 2008 (Nomenclature for the activities as self-employed persons) during the year when selecting the regime of fixed-rate tax of low tax-bracket enterprises.

Furthermore, Any company undergoing liquidation / dissolution proceedings at the time of notification may not enter the fixed-rate tax regime of low tax-bracket enterprises.

If registering for the fixed-rate tax regime of low tax-bracket enterprises, you can do so by marking the first code-box with an ‘X’.

Based on the Katv., in the notification the low tax-bracket entrepreneur shall indicate if registered as a low tax-bracket full time worker, if insured upon being notified as a low tax-bracket entrepreneur, and may include a statement if the low tax-bracket enterprise opted to pay the fixed-rate tax in a higher amount (75,000 forints) on the low tax-bracket full-time worker.

Based on the Katv., the option to pay the fixed-rate tax in a higher amount may be exercised following the notification as well. The higher amount shall be payable from the month following the month when the option is notified. The higher level of fixed-rate tax shall be paid until the month when the statement for exercising said option is withdrawn, until the month when the full time status of the low tax-bracket worker is terminated, or until the month when eligibility of the low tax-bracket enterprise for the taxpayer status under this Chapter terminates.

Pursuant to the Katv., in the case of already operating taxpayers, liability for the fixed-rate tax of low tax-bracket enterprises shall commence as of the first day of the month following the date of notification of entering the fixed-rate tax regime of low tax-bracket enterprises. Companies starting up their activities during the course of the year may satisfy the requirement of notification at the time of registration by the NTCA.

If the low tax-bracket entrepreneur qualifies as a full time worker, please, indicate this status in the appropriate box by selecting either the sign “1 – Yes” or the sign “2 – No”.

Pursuant to the Katv., low tax-bracket full time worker’ shall mean a taxpayer who does not meet either of the conditions defined below on any day of a given month:

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62 Paragraph (3), Section 7 of the Katv.
63 Paragraph (3a), Section 7 of the Katv.
64 Point 8, Section 2 of the Katv.
a) Engaged in employment under contract for at least thirty-six hours of work weekly, with the proviso that the thirty-six hours of weekly employment shall include all work time in all employment relationships that may exist at a given time;

b) Engaged in auxiliary activities in accordance with the Tbj. Act;

c) Considered insured abroad based on the European Union regulation on the coordination of social security systems and the implementing regulation;

d) Considered insured in another State based on bilateral social-policy and social security conventions;

e) A natural person who was entitled on 31 December 2011 to invalidity benefits or accident-related disability benefits of invalid category I, II or III under the Tbj. Act, and who is receiving invalidity allowance or rehabilitation allowance under the law.\footnote{65}{Sections 32-33 of Act CXCI of 2011 on the Benefits Provided to Workers with Disabilities and on the Amendment of Certain Acts}

f) Receiving invalidity allowance and whose health condition is rated 50 per cent or less based on the complex assessment of the rehabilitation authority;

g) Recognized, in an enterprise other than the low tax-bracket enterprise, as a private entrepreneur not engaged in auxiliary activities or a business partner, including any low tax-bracket full-time employment in another low tax-bracket enterprise,

h) Recognized as a registered foster carer in accordance with Act XXXI of 1997 on Child Protection and Custody Administration;

i) Pursuing a full-time course of study in a public education institution, specialized vocational institution or higher education institution, or in any Member State of the European Economic Area or Switzerland in an secondary school or an institution of higher education, or pursuing education equivalent to those aforementioned in any State not mentioned above, including a low tax-bracket entrepreneur whose studies are suspended up to the age of twenty-five years.

Termination of obligation to pay the higher amount of fixed-rate tax can also be communicated on the Data Sheet, by marking the appropriate code-box. In such a case, obligation to pay the higher amount of fixed-rate tax exists until the end of the month when the low tax-bracket enterprise status terminates.

Law firms shall report at least one low tax-bracket natural person. Such a member of the law firm reported as a low tax-bracket person may qualify as a low tax-bracket person who takes part in the activity of the low tax-bracket enterprise in the framework of any kind of legal relationship, excluding employment. If you wish to report more low tax-bracket persons, reporting can be continued on Supplementary Sheet 15.
Name, address, tax identification code and social security identification code of the low tax-bracket person are mandatory to be reported. If the low tax-bracket person qualifies as a low tax-bracket full time worker, please, mark this circumstance with an ‘X’ in the appropriate box.

Data of the registered low tax-bracket taxpayer can be deleted with a ‘T’ sign entered in ‘U/T/M’ box. When applying the ‘T’ sign, please, provide also all of the low tax-bracket taxpayer’s data reported earlier. You can execute the deletion from the date indicated in the “Effective date of change” box of the Main Sheet. We draw you kind attention to the fact that if, as a consequence of the deletion, there is not any low tax-bracket taxpayer that would be registered with the state tax and customs authority in the case of low tax-bracket enterprise, your low tax-bracket taxpayer status shall cease.

Data of the low tax-bracket taxpayer registered earlier (data related its name and full time worker status) can be modified with an ‘M’ sign put into the U/T/M box. In such a case, the NTCA for the future overwrites the changed data in its register by the reported data (from the date indicated in the “Effective date of change” box of the Main Page).

The Tbj.\textsuperscript{66} stipulates that persons eligible for the fixed-rate tax of low tax-bracket enterprises shall comply with the notification requirement relating to their insurance obligations in the notice of their full-time employment status as provided for in the Act on the Fixed-Rate Tax of Low Tax-Bracket Enterprises and on Small Business Tax.

Reporting exemption from the obligation to pay fixed-rate tax

Until the twelfth day of the month following the reference month, it can also be reported as a change in data, by putting an ‘M’ sign into the U/T/M box, if no obligation to pay fixed-rate tax emerges after the low tax-bracket taxpayer concerning the reference month. In such a case, please, mark the U/T box with a ‘U’ sign. Please, indicate the suspension of obligation to pay fixed-rate tax by applying the following reason codes:

1 – The low tax-bracket taxpayer is drawing sick-pay benefits, benefits for accident-related injuries, infant care benefits, adoption allowance, child-care benefits, child-care assistance benefits, child-rearing allowance, child home care benefits or nursing allowance;
2 – The low tax-bracket taxpayer is serving in the military as a voluntary reservist;
3 – The low tax-bracket taxpayer is detained;
5 – The fixed-rate tax is not needed to be paid pursuant to the Section 8, Paragraph (10) of the Katv.:
6 – The low tax-bracket taxpayer is unfit for work while engaged in auxiliary activities in accordance with the Tbj.

We draw your kind attention to the fact, on the one hand, that reporting relates to one specific reference month meaning that if the reason serving as basis of “suspension” exists also in the next month the reporting must be made again. On the other hand, the obligation to pay fixed-rate tax is not suspended in those cases when the low tax-bracket taxpayer carries out any work belonging to his / her activity performed as a low tax-bracket taxpayer. Furthermore, it is not needed to pay fixed-rate tax on the low tax-

\textsuperscript{66} Act CXXII of 2019 on Entitlements to Social Security Benefits and on Funding these Benefits
bracket taxpayer for those months either when the situation serving as base of suspending the fixed-rate tax payment obligation cease to apply, provided that it applied for at least thirty days previously. For the purposes of the said thirty-day time limit, the period for which the tax with respect to the suspension of the fixed-rate tax payment obligation need not be paid shall not be taken into consideration. If you would like to report that intend to withdraw retroactively your earlier report concerning the suspension of paying fixed-rate tax on a given low tax-bracket taxpayer, please proceed as follows: mark the U/T/M box with an ‘M’ and mark the code-box, which can be found above the “I hereby announce that I will not have an obligation to pay fixed-rate tax on the low tax-bracket taxpayer in the next reference month” line, with a ‘T’.

Content of the example can be applied to all situations regulated by the Section 8, Paragraph (9) and Points a) to c) and e) of the Katv.

**Example 1:** The low tax-bracket taxpayer drew sick-pay benefits from 21 January 2020 until 31 March 2020. In such a case:

1. The amount to be paid with regard to the low tax-bracket taxpayer for January 2020 with the due date of 12 February 2020 shall be 75,000 forints or 50,000 forints / 25,000 forints, Data Sheet is not needed to be submitted on the change.
2. Based on the Section 8, Paragraph (9), Point a) of the Katv., not any payment obligation arises for February 2020. The Data Sheet with reporting changes for February must be filed with the NTCA until 12 March, indicating the code 1 on it.
3. Based on the Section 8, Paragraph (9), Point a) of the Katv., not any payment obligation arises for March 2020. The Data Sheet with reporting changes for March must be filed with the NTCA until 12 April, indicating the code 1 on it.
4. In the case if the sick-pay benefit (or situation resulting in suspension of other payment obligation) relates to more months, the first day of the concerned month must be indicated in the third point of the Main Page as effective date of the change.

**Example 2:** The low tax-bracket taxpayer drew sick-pay benefits from 11 February 2020 until 20 March 2020. The number of days while the low tax-bracket taxpayer drew sick-pay benefits is more than 30 days, therefore no payment obligation arises. In such a case:

1. The amount to be paid with regard to the low tax-bracket taxpayer for February 2020 with the due date of 12 March 2020 shall be 75,000 forints or 50,000 forints / 25,000 forints, Data Sheet is not needed to be submitted on the change.
2. Based on the Section 8, Paragraph (10) of the Katv., not any payment obligation arises for March 2020.

**Example 3:** The low tax-bracket taxpayer drew sick-pay benefits from 21 February 2020 until 5 March 2020.

1. The amount to be paid with regard to the low tax-bracket taxpayer for February 2020 with the due date of 12 March 2020 shall be 75,000 forints or 50,000 forints / 25,000 forints, Data Sheet is not needed to be submitted on the change.
2. The amount to be paid with regard to the low tax-bracket taxpayer for March 2020 with the due date of 12 April 2020 shall be 75,000 forints or 50,000 forints / 25,000 forints, Data Sheet is not needed to be submitted on the change.

**Termination of eligibility to low tax-bracket taxpayer status:**
If you do not wish to apply the provisions on fixed-rate tax of low tax-bracket taxpayers from the last day of the month when you make such an announcement, you may this by putting an ‘X’ into the appropriate line. Provisions on low tax-bracket taxpayers shall still be applied on the last day of the month when you make such an announcement, the eligibility to low tax-bracket taxpayer status shall cease on the first day of the following month.

If your eligibility to low tax-bracket taxpayer status ceases because of revenue from activities regulated by the Katv., you shall be, within 15 days of receipt of the revenue, obliged to report to the NTCA the date when you received such revenue.

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

Section 30: Reporting affiliation to a corporate income tax group

The taxpayer may report to the NTCA his need to affiliate to a corporate income tax group solely in the course of the registration made during the tax year (type of reporting: 1).

Based on the relevant law, the taxpayer may report his intention to affiliate to a corporate income tax group by marking an ‘X’ next to the statement serving this purpose and by providing the identification number of the operating corporate income tax group.

Please be informed that, in order to affiliate to an operating corporate income tax group, you shall at the same time also submit the Data Sheet ‘T118 for joint application related to eligibility to corporate income tax group and for reporting changes, respectively.

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 Data Sheet in relation to the taxpayer status of assets managed as a Trust, 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.

67 Section 4, Paragraph (4) of the Katv.
68 Section 44 of the Art.
69 Section 114/B, Paragraph (2) of the Art.
70 Pursuant to the Bvk. Act and Point 2 of the Schedule No. 1 to the Art.
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 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.

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**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 change71.

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 changed72.

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 Data Sheet; 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 Data Sheet 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 Data Sheet, 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 Data Sheet; 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 Data Sheet 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

71 Pursuant to the Section 44 of the Art.
72 Section 43/A, Paragraphs (1) to (3) of the Aktv. Act
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 code.

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 below:

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-documentated 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

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.

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73 Section 43/A, Paragraph (4) of the Aktv. Act
74 Section 43/A, Paragraph (2) of the Aktv. Act
If the type of reporting is ‘2’ or ‘3’ you are kindly requested to provide the effective date of change.\(^{75}\)

**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.\(^{76}\)

Starting 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 Data Sheet, 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.\(^{77}\) Together with identification the non-reporting status, the reason for your non-reporting status shall at the same time also be provided that is why you are required to indicate this in the appropriate code-box.\(^{78}\)

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>Governmental legal subject</td>
</tr>
<tr>
<td>02</td>
<td>International organization</td>
</tr>
<tr>
<td>03</td>
<td>Central Bank</td>
</tr>
<tr>
<td>04</td>
<td>Broad participation retirement fund</td>
</tr>
<tr>
<td>05</td>
<td>Narrow participation retirement fund</td>
</tr>
<tr>
<td>06</td>
<td>Retirement fund of Governmental legal subject, of International organization or of the Central Bank</td>
</tr>
<tr>
<td>07</td>
<td>Qualified credit card issuer</td>
</tr>
<tr>
<td>08</td>
<td>Other legal subject</td>
</tr>
<tr>
<td>09</td>
<td>Non-Reporting Collective Investment Vehicle</td>
</tr>
<tr>
<td>10</td>
<td>Trust fund</td>
</tr>
</tbody>
</table>

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.

\(^{75}\) Pursuant to the Section 44 of the Art.
\(^{76}\) Based on the Section 43/G, Paragraph (1)-(3) of the Aktv. Act
\(^{77}\) VIII/B Point of the Schedule No. 1 to the Aktv. Act
\(^{78}\) Paragraph (2) of the Section 43/G of the Aktv. Act
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) 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.

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. 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 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”.

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79 Section 9/A of the Sztv. Act
80 Section 9/A, Paragraph (2) of the Sztv. Act
81 Section 114/C, Paragraph (4) of the Sztv. Act
together with mentioning the date.\textsuperscript{82} 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.\textsuperscript{83}

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: ‘\textit{U}’ and in the case of deleting previous data: ‘\textit{T}’).

Obligations of reporting and reporting changes in relation to the CbC Agreement are stipulated in the Aktv. Act.\textsuperscript{84}

\begin{center}
\textbf{Technical information in relation to reporting in accordance with the CbC Agreement:}
\end{center}

\textit{Since the client may be present at the same time in such a multinational groups of companies}\n
\begin{itemize}
\item In one of which it is obliged to submit data disclosure, while\n\item In the other which it is not obliged to do so, therefore the two status can be indicated at the same time.
\end{itemize}

\begin{center}
\textbf{Reporting in accordance with the CbC Agreement:}
\end{center}

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):

\begin{itemize}
\item 1- Ultimate parent entity\n\item 2- Surrogate parent entity\n\item 3- A member of group that is obliged to perform data disclosure pursuant to the Section 43/N, Paragraph (2)\n\item 4- A member of group that is obliged to perform data disclosure pursuant to the Section 43/N, Paragraph (4)
\end{itemize}

b) Last day of the fiscal year included in the data disclosure
c) Denomination of the multinational enterprise group

\textsuperscript{82} Pursuant to the Section 9/A of the Sztv. Act
\textsuperscript{83} Section 9/A, Paragraph (9) of the Sztv. Act
\textsuperscript{84} Section 43/O, Paragraph (1) to (3) of the Aktv. Act
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.\textsuperscript{85}

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).

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 Data Sheet, 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

\textsuperscript{85} Section 43/O, Paragraph (3) of the Aktv. Act
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 change.\(^{86}\)

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\(^{86}\) Pursuant to the Section 44 of the Art.
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!**

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, but cannot choose 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:** [1].

**Sale of new means of transport to the territory of the Community:** [2]. In this

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87 Section 5 or 7 of the VAT Act
88 The taxpayer becomes subject to VAT based on the Section 6, Paragraph (4), Point a) of the VAT Act
case, you must request a Community tax number as well. This rule extends also to individually exempt taxable persons, because when selling a new vehicle within the Community, they cannot act in the capacity of an individually tax exempt person.

**Sale of building or building site in a series of transactions:** [3]. 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:** [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. Please indicate that you report new data or you wish to cancel your former report.

**Section 3: Reporting the indirect customs representative status**

This is the section where you must indicate if you act as an indirect customs representative. 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. 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]. 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. If you are an organisation vested with executive powers: reason code [2].

**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)}

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89 The taxpayer becomes subject to VAT based on the Section 6, Paragraph (4), Point b) and / or c) of the VAT Act
90 Section 89/A of the VAT Act
91 Section 96 of the VAT Act
92 Section 5; Section 6, Paragraph (1) of the VAT Act
93 Section 7, Points 31 and 39
94 Section 7 of the VAT Act
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, the wish to deviate must also be indicated. 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. This may be marked only in the case of a change in data! Code [C]

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

4. If the dealer does not apply the provisions of the VAT Act, Sub-chapter XVI/2 for the whole of these activities. 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 made. Code [H]

5. Reporting the global records-based method. 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 made. Code [I]

6. Reporting use of unique profit margin. 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 made. Code [J]


9. Application of general rules for the supply of investment gold to another taxpayer, or supply of gold in general for industrial purposes. 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 made. Code [M]

10. As a third party, opting for taxable status of the agency activities of agents acting in

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95 Section 224, Paragraph (1) of the VAT Act
96 Section 225, Paragraph (1), Point c) of the VAT Act
97 Section 218, Paragraph (1) of the VAT Act
98 Section 225, Paragraph (1), Point a) of the VAT Act
99 Section 220, Paragraph (1) of the VAT Act
100 Section 225, Paragraph (1), Point b) of the VAT Act
101 Section 237, Paragraph (1) or Section 238 of the VAT Act
102 Section 237, Paragraph (3) of the VAT Act
the name and on behalf of another person supplying investment gold. 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. Code [R]

11. Establishment of VAT payment obligations as per the general rules, instead 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 made. Code [N]

12. Under this point you may choose taxability as per the general rules, instead of tax exemption, in case of 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 you may not change your choice until the end of the fifth calendar year following the year the choice was made. Further, this shall be applied for letting all real estate properties under this category – meaning non-residential property. Code [S]

13. Under this point, you may choose taxability as per the general rules, instead of tax exemption, in the case of 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 you may not change your choice until the end of the fifth calendar year following the year the choice was made. Further, this shall be applied for letting all real estate properties under this category – meaning residential property or non-residential property. 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, Article 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, Article 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 made. 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:

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103 Section 239, Paragraph (1) of the VAT Act
104 Section 197, Paragraph (3) of the VAT Act
105 Section 88, Paragraph (5) of the VAT Act
106 Section 88, Paragraph (5) of the VAT Act
107 Section 88, Paragraph (5) of the VAT Act
- a building (or parts thereof) and the land on which it stands, as per the VAT Act, Article 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, Article 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 made. 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. Code [6]

2. Opting for individual tax exemption. 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 certain taxable products; in this case only individual tax exemption is to be indicated. Code [2]

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 surcharge. 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 requirements. Code [7]

4. Opting for individual tax exemption for non-agricultural activities as per the VAT Act, Article 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

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108 Section 88, Paragraph (5) of the VAT Act
109 Section 198 of the VAT Act
110 Section 197 of the VAT Act
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 change your choice until the end of the second calendar year following the year the choice was made.\(^{111}\)

Section 8: Compliance with VAT payment obligations in (an)other Member State(s)

If you comply with VAT payment obligations in (an)other EC Member State(s), this must be marked with the appropriate code next to the name of the Member State(s).\(^{112}\)

If the reason for complying with VAT payment obligations in (an)other EC Member State(s) is exceeding threshold\(^{113}\), please, mark the code 2.

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

If requesting Community tax number took place in the special taxable person group described in this section\(^{114}\), 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 acquisitons 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.\(^{115}\) 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.\(^{116}\)

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.

\(^{111}\) Section 197, Paragraph (3) of the VAT Act

\(^{112}\) Section 257/C, Paragraph (2) of the VAT Act

\(^{113}\) Section 257/C, Paragraph (3) of the VAT Act

\(^{114}\) Section 20 or Section 257/B of the VAT Act

\(^{115}\) Section 80, Paragraph (2), Point b) and Section 80/A of the VAT Act

\(^{116}\) Section 80, Paragraph (4) of the VAT Act
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).

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.

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 2020, 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 January 2021. 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.

In the course of 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 30 (4), Section 45/A (5), Section 80 (2) b), Section 80/A (1), Section 88 (1), Section 192 (1), Section 196/G (1), Section 197 (1), Section 212/A (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.

If you ask for your choice as per the Section 212/A of the VAT Act to be corrected with retroactive effect this you shall arrange in a non-formalised letter (not in this Data Sheet).

Section 13: Announcement pursuant to Section 45/A, Paragraph (5) of the VAT Act

Pursuant to the Section 45/A, Paragraph (5) of the VAT Act, taxpayers that are met preconditions stipulated by the VAT Act, who (that) are established in Hungary with economic purposes or, in the absence of such an establishment, they have their home address or habitual residence in Hungary, may, based on a preliminary announcement made to the NTCA, decide also in such a way that they, with respect of their services that may be distance selling services as well, apply not the taxation in Hungary but, instead of that, the taxation related to the customer’s place of establishment. Taxpayers availing themselves of using this option with regard to their services, which may be distance selling services as well, may not change their choice until the end of the second calendar year following the year the choice was made.

National Tax and Customs Administration

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 (International Centre for Settlement of Investment 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)

117 Section 45/A, Paragraph (3) of the VAT Act
118 Section 45/A, Paragraph (3) of the VAT Act
119 Section 45/A, Paragraph (1) of the VAT Act
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 Investment Fund)
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 Committee 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)
7Z Other international organisations (non-financial institutions)
7G Black Sea Trade and Development Bank
7H AFREXIMBANK (African Export-Import Bank)
7I BLADEX (Banco Latino Americano De Comercio Exterior)
7J FLAR (Fondo Latino Americano de Reservas)
7K Fonds Belgo-Congolais de l'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
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UY Uruguay
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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