

Output transactions

General principles	<i>Please briefly indicate the principle in your territory (this will be further completed in detail during our follow-up call, if necessary)</i>
The taxable person should report the sale (output) transactions that are or should have been performed under its VAT identification number in the Member State of reporting. Negative amounts are permitted in the relevant boxes as credit notes need to be reported in the same boxes as the initial invoices to which they relate.	[Generally] agree Depends on the nature of the transactions

Description	BOX		Transactions to be reported	Tick the box if the transaction has to be reported in your national periodical VAT return (P), annual VAT return (A), other VAT return (O) or not (N)											
	TAXABLE AMOUNT	TAX AMOUNT		TAXABLE AMOUNT				TAX AMOUNT							
				P	A	O	N	P	A	O	N				
Standard rate	211	311	Supplies of goods and/or services on which VAT is charged at the standard rate	x						x					
			Self-supplies of goods and/or services on which VAT is charged at the standard rate	x						x					
Reduced rate(s)	212	312	Supplies of goods and/or services on which VAT is charged at one and/or two reduced rates not less than 5%	x						x					
			Self-supplies of goods and/or services on which VAT is charged at one and/or two reduced rates not less than 5%	x						x					
Other rates	213	313	Supplies of goods and/or services on which VAT is charged at one or several super reduced rates or 0% is applied (derogations)	x						x					
			Self-supplies of goods and/or services on which VAT is charged at one or several super reduced rates or 0% is applied (derogations)	x						x					
			Supplies of goods and/or services related to an old standard rate / reduced rate	x						x					
IC supplies of goods	22		Supplies of goods exempt from VAT because the goods are transported from a MS to a person liable to VAT on his intra-Community acquisitions of goods in another MS - These supplies have to be reported in the EC Sales List as supplies of goods	x											
			Deemed supplies of goods exempt from VAT because the goods are transported by a taxable person from a MS to himself in another MS where this person is liable to VAT on the deemed intra-Community acquisitions of goods (transfers) - These supplies have to be reported in the EC Sales List as supplies of goods	x											
			Supplies of goods by party B in a triangulation transaction (ABC) - These supplies are taking place in the MS of final destination of the goods where the acquirer C is liable for VAT on these supplies - These supplies have to be reported in the EC Sales List with a specific code for triangulation transactions	x											
IC supplies of services	23		General B2B supplies of services taking place in another MS for which the recipient taxable person (or considered as taxable person because registered for VAT) is liable to VAT in a MS other than the MS of the supplier and that are not exempt from VAT (articles 44 and 196 of the EU Directive) - These supplies have to be reported in the EC Sales List of the supplier as supplies of services	x											
Export of goods	24		Supplies of goods exempt from VAT because the goods are transported outside the EU by the supplier, by the customer not established in the Member State of departure of the transport, or on their behalf	x											
Other supplies with right of deduction (= supplies made in the MS of submission of the VAT return or supplies made outside of this MS from the VAT number of the MS of submission but that would have opened a right to deduct if made in the MS of submission of the VAT return)	25		Exempt supplies to embassies, consulates, international organizations, etc.	x											
			Exempt supplies in customs warehouses, VAT warehouses, etc.	x											
			Exempt supplies related to international transport (eg supplies of airplanes, etc)	x											
			Supplies of goods and/or services made in the MS of submission of the return for which the recipient in the same MS is liable to pay the VAT - This concerns local reverse charge based on derogations	x											
			Supplies of goods taking place outside of the MS of submission of the VAT return, but made from the VAT number of the MS of submission (e.g. supply with installation in MS2 with application of local reverse charge for which the supplier is not to be registered for VAT purposes in MS2)	x											

			Supplies of services other than those reported in box 23, taking place in other EU MS, but made from the VAT number of the MS of submission	x										
Other supplies without right of deduction (= supplies made in the MS of submission of the VAT return or supplies made outside of this MS from the VAT number of the MS of submission but that would not have opened a right to deduct if made in the MS of submission of the VAT return)	26		Supplies of goods and/or services exempt from VAT without right of deduction taking place in the MS where the VAT return is to be submitted	x										
			Supplies of services taking place abroad (including in another MS) and exempt in the MS from where the service is rendered (main establishment, branch, presence) - Normally, the service is also exempt in the MS where the service is taking place and consequently must not reported in the EC Sales List					x						
			Supplies of goods that would in any case be exempt from VAT without right of deduction if made in or from the MS where the VAT return is to be submitted even if they could benefit from another exemption because they are transported to another MS (see box 22) or outside the EU (see box 24)						x					
SUBTOTAL	27	32												

Other output transactions than stated above to be currently reported							
Transactions to be reported	High level comments/remarks (this can be further completed/explained in detail during our follow-up call, if necessary)	Tick the box if the transaction has to be reported in your national periodical VAT return (P), annual VAT return (A) or other VAT return (O)					
		TAXABLE AMOUNT			TAX AMOUNT		
		P	A	O	P	A	O
211/311	Tax assessed by a special procedure (special arrangements for second-hand goods, works of art, collectors' items and antiques --> margin scheme; Chapter 4 of VAT Directive)	x			x		
211-212/311-312	Tax payable on investments in own equity	x			x		
22	Sales of new means of transport within the EU	x					
	Exempt intra-Community acquisition	x					
	IC acquisition of new means of transport	x			x		
	IC acquisition of excise product	x			x		
	Exempt services received from taxpayers in other Member States or Non-EU countries	x					
	Acquisition of goods that are subject to instalment in Hungary and supplies of gas, heat, electricity via gas, heat, electricity network	x			x		
	VAT payback to foreign individual persons (established in Non-EU countries). Negative amount	x			x		
	Advance payments received in another VAT period on IC supplies completed in the current VAT period	x					
	Decrease of payable VAT within the period of limitation due to the declaration of the customs office	x					
	Apart from the above the VAT return requires additional data to be provided						

Input VAT only

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Please indicate which differences exist for established vs non-established taxable persons regarding output transactions (if any) (only high level comments are required, this can be further completed/explained in detail during our follow-up call, if necessary)		
Subject	Rule for established taxable persons	Rule for non-established taxable persons
N/A	N/A	N/A

Input transactions

<i>General preliminary remarks</i>	<i>Please briefly indicate the principle in your territory (this will be further completed in detail during our follow-up call, if necessary)</i>
The taxable person should only report the purchase (input) transactions that have taken place (for VAT purposes) in the Member State of reporting.	[Generally] agree
Negative amounts are permitted in the relevant boxes as credit notes need to be reported in the same boxes as the initial invoices to which they relate.	Depends on the nature of the transactions.

Description	BOX		Transactions to be reported	Tick the box if the transaction has to be reported in your national periodical VAT return (P), annual VAT return (A), other VAT return (O) or not (N)											
	TAXABLE AMOUNT	TAX AMOUNT		TAXABLE AMOUNT				TAX AMOUNT							
				P	A	O	N	P	A	O	N				
Imports of goods	41	51	Importation of goods <u>with</u> deferred payment of VAT - VAT is to be reported as (partially or totally) deductible (if applicable) [and also as due in box 33] in the VAT return of the MS where the importation takes place	x					x						
			Importation of goods <u>without</u> deferred payment of VAT - VAT paid at the customs office to be reported as (partially or totally) deductible (if applicable) in the VAT return of the MS where the importation takes place	x						x					
			Importation of goods <u>exempt</u> from VAT	x											
IC acquisitions of goods	42	52	This concerns purchases of goods that are transported from a MS to a person liable to VAT on his intra-Community acquisitions of goods in another MS - VAT is to be reported as (partially or totally) deductible (if applicable) [and also as due in box 33] in the VAT return of the MS where the intra-Community acquisition takes place - The related supplies in the MS of origin have to be reported in the EC Sales List of the supplier as supplies of goods - The purchases of these goods are to be reported in the EC Acquisitions List in some MS of destination	x						x					
			This concerns movement of goods that are transported by a taxable person from a MS to himself in another MS where this person is liable to VAT on the deemed intra-Community acquisition of goods (transfers) - VAT is to be reported as (partially or totally) deductible (if applicable) [and also as due in box 33] in the VAT return of the MS where the deemed intra-Community acquisition takes place - The related supplies in the MS of origin have to be reported in the EC Sales List of the supplier as supplies of goods - The movements of these goods are to be reported in the EC Acquisitions List in some MS of destination	x						x					
			Purchase of goods by party B in MS 2 in a triangulation transaction (ABC) - The acquisition is taking place in the MS of final destination (MS 3) of the goods where the acquirer C is liable for VAT on the supply made to him by B - The supply by A to B is to be reported in the EC Sales List of the supplier as a supply of goods - The intra-Community acquisition made by B is not subject to VAT	x											
		52	Purchase of goods by party C in MS 3 in a triangulation transaction (ABC) - The acquisition is taking place in the MS of final destination (MS 3) of the goods where the acquirer C is liable for VAT on the supply made to him by B - The supply by B to C is to be reported in the EC Sales List of B as a supply of goods with a special code for triangulation	x							x				
IC purchases of services	43	53	General B2B purchases of services taking place in the MS of submission of the VAT return for which the recipient taxable person (or considered as taxable person because registered for VAT) is liable to VAT and that are not exempt from VAT (articles 44 and 196 of the EU Directive) - VAT is to be reported as (partially or totally) deductible (if applicable) [and also as due in box 33] in the VAT return of the MS where the service takes place - The related supplies have to be reported in the EC Sales List of the supplier as supplies of services - The purchases of these services are to be reported in the EC Acquisitions List in some MS of destination	x						x					
Domestic reverse charge	44	54	Purchases of goods and/or services made in the MS of submission of the return for which the recipient in this MS is liable to pay the VAT - This concerns the local reverse charge based on derogations - VAT is to be reported as (partially or totally) deductible (if applicable) [and also as due in box 33] in the VAT return of the MS where the supply takes place	x						x					

Credit notes are reported separately, per kind of transaction

Other cross-border reverse charge	45	55	Purchases of goods and/or services taking place in the MS of submission of the VAT return for which the recipient taxable person (or considered as taxable person because registered for VAT) is liable to VAT - It concerns any supply of goods and all other services (even exempt from VAT in the MS of submission of the VAT return) than those reported in box 43 - VAT (if any) is to be reported as (partially or totally) deductible (if applicable) [and also as due in box 33] in the VAT return of the MS where the supply takes place	x																
Other purchases																				
		56	This concerns all other purchases not reported in the other input transactions boxes	x																
SUBTOTAL	46	57																		
Adjustments (+/-)		58	Adjustments of the VAT deducted on e.g. fixed assets: this concerns adjustments in favour of the State (-) or in favour of the taxable person (+)	x																
			Adjustments of the VAT deducted after review of the provisional pro rata: in (-) if this is in favour of the State or in (+) if this is in favour of the taxable person	x																
TOTAL		59																		

Input transactions (taxable amount, VAT deductible and VAT due in case of R/C) are reported per kind of transaction and per rate applicable

Other input transactions than stated above to be currently reported		Tick the box if the transaction has to be reported in your national periodical VAT return (P), annual VAT return (A) or other VAT return (O)					
Transactions to be reported	High level comments/remarks (this can be further completed/explained in detail during our follow-up call, if necessary)	TAXABLE AMOUNT			TAX AMOUNT		
		P	A	O	P	A	O
56	Agricultural compensation premium	x					x
56	VAT deductible on investment in own equity	x					x
	import VAT (both deferred or non-deferred) should be detailed in separate sheets according to customs resolutions	x					x
	VAT deductible on purchase of fixed assets	x					x
	VAT deductible on acquisitions by contribution in kind (purchase to use within the company - not for sale)	x					x
	VAT on equity investment not yet capitalised	x					x
	VAT deductible on importation paid by indirect representative(s)	x					x

Tax amount included in the line for total input VAT

Please indicate which differences exist for established vs non-established taxable persons regarding input transactions (if any) (only high level comments are required, this can be further completed/explained in detail during our follow-up call, if necessary)		
Subject	Rule for established taxable persons	Rule for non-established taxable persons
N/A	N/A	N/A

Balance - Date - Signature

BOX	Description	To be currently reported in your national periodical VAT return? Yes/No	Please briefly comment (this will be further completed in detail during our follow-up call, if necessary)
61	Net amount of the period = (34) – (59)		
621	VAT credit brought forward from previous period	Yes	VAT reclaimable carried forward from the previous VAT period. No VAT account, the amount of the credit brought forward equals the balance reported in the previous VAT return - to be completed by the taxable person itself.
622	Prepayments made (that can be offset against VAT due or that can be refunded), e.g.:	No	N/A
	- refund of ET14000 prepayment (Belgium);	No	N/A
	- paid December prepayment (Belgium);	No	N/A
	- monthly prepayments made by quarterly filers;	No	N/A
	- other (please specify).	No	N/A
63	Net VAT amount payable/refundable = (61) - (621) - (622)		
64	Amount claimed for refund (the amount claimed for refund can be the total or a partial amount of the outstanding VAT credit, but national refund rules/practices should be followed)	Yes	Refund can be requested if: VAT carry-forward from previous periods (- minus) current VAT position (= equals) VAT reclaimable amount. The total negative VAT balance should be reclaimed or the total should be carried forward. No partial reclaim is possible.

Please indicate which differences exist for established vs non-established taxable persons regarding the above (if any) (only high level comments are required, this can be further completed/explained in detail during our follow-up call, if necessary)

Subject	Rule for established taxable persons	Rule for non-established taxable persons
N/A	N/A	N/A

Other information than stated above (not related to output/input transactions - see previous sheets) to be included in your national periodical VAT return (P), annual VAT return (A) or other return (O)	Please briefly comment (this will be further completed in detail during our follow-up call, if necessary)
N/A	N/A

Corrections

	<i>Proposed standard approach to correcting errors with regard to the common EU standard VAT return</i>	<i>Please briefly indicate whether the provision is in line with your national correction rules or indicate any differences (this will be further completed in detail during our follow-up call, if necessary)</i>
<i>Principles of correcting mistakes and reporting corrections</i>	All errors in the VAT return should be corrected and the correction should be made as soon as the error is detected. Only material errors should be disclosed to the VAT authorities (above a certain threshold). Only corrections of errors with regard to under-declared VAT or over-claimed VAT are considered as corrections.	Same rule in Hungary. N/A N/A
<i>How to correct/disclose (form)</i>	Re-filing of the common EU standard VAT return should be possible before the filing due date. If the error is detected after the filing due date, the error has to be corrected in a subsequent VAT return. The common EU standard VAT return cannot be used by Member States to calculate penalties/late payment interest.	Re-filing VAT returns before filing due date is not possible. Generally the mistakes should be corrected by submission of a self-revision VAT return. The payable balance of VAT must be stated separately in the corrected VAT return and penalties are to be paid directly (may be higher if correction for same period is done several times)
<i>Information requirements</i>	All errors need to be corrected in the boxes for the 'normal' transactions to be reported in the VAT return; boxes can show negative amounts. For corrections above a threshold, per period to be corrected, the following information should be disclosed (in separate boxes in the VAT return): - the total amount of under-declared VAT reported in the current period; - the total amount of over-claimed VAT reported in the current period. Only totals per period to which the corrections relate need to be disclosed, no details or explanation should be provided per individual correction.	Yes. The boxes may have negative sign but it depends on the nature of the transactions. No threshold
<i>Threshold</i>	The amount of corrections to be taken into account to calculate whether the threshold is reached is the sum of the under-declared VAT and the over-claimed VAT reported in the current period. The threshold is exceeded if the above sum is higher than - EUR 50 000 - 1% of the VAT return turnover if < EUR 50 000	All mistakes revealed should be reported in each box they affect. Corrections have to be made irrespective of any thresholds. N/A
<i>Submission</i>	The same submission rules apply as for the common EU standard VAT return (because the same form is used).	Same form should be used for the correction as the original VAT return.

The VAT return should indicate a serial number that refers to the number of versions of the same VAT return that has been filed (previously)
Indication of the balance between the last filed VAT return and the self-revision VAT return.

Self-revision fees are calculated immediately and the taxable person has to pay the revision fee together with the balance

<i>Please indicate which correction rules are different for established vs non-established taxable persons (if any)</i>		
<i>Subject</i>	<i>Rule for established taxable persons</i>	<i>Rule for non-established taxable persons</i>
N/A	N/A	N/A

Submission of the VAT return

	<i>Proposed standard approach to correcting errors with regard to the common EU standard VAT return</i>	<i>Please briefly indicate whether the provision is in line with your national submission rules or indicate any differences (this will be further completed in detail during our follow-up call, if necessary)</i>
<i>Submission mode</i>	Only electronic submission	VAT returns have to be submitted electronically*
<i>Submission date</i>	By the last day of the month following the tax period; no delay for e.g. Sundays or national holidays	By 20th of the month following the VAT period. If this is not a working day, the next working day will be the deadline. For yearly VAT returns, the deadline is 25 February of the following year.
<i>Submission period</i>	General rule: calendar month filing for taxable persons Optional derogation for calendar quarter filing for taxable persons meeting the criteria	General rule: filing frequency is according to the calendar quarter Obligatory change for calendar monthly filing: (a) If the time-proportionally accumulated VAT position (balance of VAT payable and deductible amounts) of the taxable person is a payable VAT position in the second year preceding the current year and it reached the threshold of HUF 1,000,000, the taxable person has to file monthly in the current year. (b) If the accumulated VAT position of the taxable person reaches the threshold of HUF 1,000,000 of VAT payable in the current year, it will be obliged to prepare and submit monthly VAT returns in future. Obligatory change for calendar yearly filing: If the time-proportionally accumulated VAT position (balance of the VAT payable and deductible amounts) of the taxable person reached the threshold of HUF 250,000 in the second year preceding the actual year, the taxable person has to file yearly in the current year provided it does not have a Community VAT number. Under certain conditions (with the tax authorities' approval) a taxpayer obliged to submit VAT returns on a quarterly basis may apply for monthly filing and one obliged to submit VAT returns on a yearly basis may apply for quarterly filing.
	The criteria for taxable persons for filing quarterly returns will be finalised after input from your territory:	

	- if you work with thresholds in your territory, please indicate the threshold below which the derogation (i.c. quarterly filing) is possible;	see above
	- please indicate other criteria applicable in your territory when the derogation is possible/not possible, if any;	see above
	- what are the rules for switching between the general rule (i.c. monthly filing) and the derogation (i.c. quarterly filing).	see above
<i>Payment date</i>	The payment due date should be same as the submission due date.	Yes
	Quarterly filers will have to make prepayments by the last day of the first and the second month of the calendar quarter. Prepayments are calculated as 1/3rd of the VAT due over the previous quarter.	No pre-payment obligations in Hungary.

<i>Please indicate which submission rules are different for established vs non-established taxable persons (if any)</i>		
<i>Subject</i>	<i>Rule for established taxable persons</i>	<i>Rule for non-established taxable persons</i>
*Submission manner	Companies registered only for VAT and having no employees or any IC transactions in Hungary may submit VAT returns on paper.	Companies registered only for VAT and having no employees or any IC transactions in Hungary may submit VAT returns on paper.

Other VAT return obligations

	<i>Please provide high level clarification and indicate its purpose (e.g. for the tax authorities) (this will be further completed in detail during our follow-up call, if necessary)</i>
Filing/provision of other documents in addition to your periodical VAT return (e.g. annexes to the periodical VAT return other than Intrastat, IC Sales Lists, IC Acquisition Lists or Annual Sales Lists)	<i>import VAT (both deferred and non-deferred) should be detailed on separate sheets according to customs resolutions; annex related to the VAT refund; annex related to self-revision; annex related to specific self-revisions; annex related to specific VAT reclaim; annex related to sales of new means of transport</i>

<i>Please indicate which other VAT return obligations are different for established vs for non-established taxable persons (if any)</i>		
<i>Subject</i>	<i>Rule for established taxable persons</i>	<i>Rule for non-established taxable persons</i>
N/A	N/A	N/A

Filing mechanism

	Questions	Please briefly indicate the national filing rules for the listed questions (sometimes dropdown lists are available)	High level comments (e.g. are there any restrictions) (this will be further completed in detail during our follow-up call, if necessary)
Platform	How can you file a VAT return form electronically in your Member State? (Please indicate multiple answers if applicable.)	Via an online platform Via installed software On paper	VAT returns / EC Listings first have to be prepared by given software, after which they can be uploaded via an online platform or submitted in paper form
	- If something else, please indicate in detail how this is done.	N/A	
	- In the case of an online platform, please indicate the link where this is to be found and explain in short how this is done.	Online platform: www.magyarorszag.hu	Prior registration is needed to use the online platform. Once the prepared returns are ready for submission, they can be uploaded via this online platform to the tax authority's server. (see further details below)
	- In the case of installed software, please indicate the name of the package and explain in short how this is done.	The name of the software for completing returns is "ANYK-AbevJava", developed by the Hungarian tax authority. It is only using this software that VAT returns/EC Listings can be completed.	The software is available and can be downloaded free of charge from the Hungarian tax authority's homepage. Once installed, it can be used to prepare taxation documents (e.g. VAT returns/EC Listings).
VAT return form	What format can be used to file VAT return forms electronically? (Please indicate multiple answers if applicable.)	Structured data (from IT-systems) automatically send through the platform Structured data (from IT-systems) manually uploaded onto the platform	The structured data file (.enyk; .kr) formats are generated by the software that is used. Only these formats can be uploaded electronically via the online platform. The completed returns can be submitted automatically using the software (user name and password should be given). The completed returns can be submitted manually by visiting the online platform and logging in to the website (user name and password should be given).
	- If something else, please indicate in detail what format is used.	N/A	N/A
	How are businesses assured that their VAT return forms can only be submitted by an authorised individual (e.g. via registration on a platform)?	The representative or an authorised person of the taxable person can submit VAT returns. Prior registration is required with the Hungarian tax authority.	registering for electronic submission requires access to the online platform. This can be requested personally by domestic or foreigner private individuals at the Government Office in Hungary. In order to submit returns on behalf of taxable persons, a separate form has to be submitted to the Hungarian tax authority, signed by both the representative of the taxable person and the person wishing to submit returns on behalf of the taxable person. This can be either the representative of the taxable person or an authorised person. There are restrictions in Hungary on who can act as an authorised representative of a taxable person (e.g. tax adviser, lawyer, employee, etc.).
Authentication & signing	Can companies appoint someone else (e.g. a proxyholder) to submit VAT return forms?	Yes (see above)	
	Does a person need to authenticate himself/herself for each company before submitting?	No	A person has to have access to the online platform and be authorised by taxable persons in order to be able to submit returns electronically. If he or she is, they must authenticate themselves only once, when logging in to the online platform using their user name and password. The authorised person can submit VAT returns to the tax authority from different taxable persons together if they have prior registration (approval) from those taxable persons for electronic submission of their returns.
	How does an authorised individual authenticate himself/herself before submitting?	User ID + password	
	- In the case of user ID and password, how does the process to receive this work?	see above	
	- In the case of a token or smartcard, please indicate what possibilities there are and describe the process.	N/A	N/A
- If something else, please indicate in detail how the authentication process works.	N/A	N/A	

		Yes	If the person who submits the VAT returns on behalf of a taxable person has permission to do so (has prior registration, authorisation - see above) submission of the VAT returns can be treated as signature of the VAT returns.
	When submitting, must the VAT return form be signed electronically?		
	- If so, how is this done and what is accepted as signature?	see above	Upon submission of a return, the tax authority checks whether the person was allowed to submit it.
Archiving & proof of receipt	When the VAT return form is submitted, are the businesses assured that this is done successfully by means of a proof of receipt?	Yes	After submission, all registered representatives and authorised persons get two receipts of submission. (1) The first confirms that they submitted a certain return on a given date, and it has been forwarded to the tax authority's system. (2) The second serves as a proof that the tax authority received the submitted return. It gives information on whether the return was accepted or refused, and the reason why.
	- If so, what type of proof of receipt is this and how does this process work?	First a short e-mail is sent to the e-mail address of the registered person informing him/her that a message has arrived on the online platform.	
	- If so, where and how is the proof of receipt stored?	Receipts can be downloaded from the online platform in pdf format.	
	How and where is the submitted VAT return form stored (e.g. is it stored on the platform, is the form downloadable for storage outside the platform, is it available in pdf format, is it stored/available on the platform for a limited/unlimited period of time, etc.)?	All submitted returns are stored on the online platform (www.magyarorszag.hu). Returns can easily be found by filtering, and can be downloaded in pdf or in an electronic format, which can be read by the "ANYK-AbevJava" software.	

Please indicate which filing mechanisms are different for established vs for non-established taxable persons (if any)

Subject	Rule for established taxable person	Rule for non-established taxable persons
N/A	N/A	N/A