

11T34

DATA SHEET

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

INFORMATION

on filing the data sheet

The data sheet shall be filled out by individuals:

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

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

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

The labour office contacts the State Tax Authority for the request of a third country citizen by filling out this Data sheet for the issue of the tax identification code.

The competent State Tax Authority is:

- for private individuals, the State Tax Authority of the place of abode, or for lack of it, the place of stay,
- for individual entrepreneur, the State Tax Authority of the seat, in the absence of such, the place of business.

Sheet 11T34 can be downloaded from the National Tax and Customs Administration (NAV) website (<http://www.nav.gov.hu>) free of charge. Please note: new versions of the Data sheet and the Filling Out Instructions can appear on the website; please check for the latest version of the Sheet before filling out.

INFORMATION

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

Filing hard copies:

In case you wish to file the form in hard copies (via post or in person), please submit two copies to the geographically competent tax offices of the first instance of the State Tax Authority.

The data sheet may be filed to any tax offices of the National Tax and Customs Administration (NAV). Taxpayers belonging under the exclusive competence of the Directorate of Priority Affairs of NAV (non-resident taxpayers, foreign citizens having no seat, no branch office, no place of abode or place of stay in Hungary, Hungarian Defence Forces, Law Enforcement Agencies and State Security Services and the personnel, contractual staff, civil servants, public servants and employees of them, etc.) may apply for tax identification code only at the foregoing Directorate of NAV.

You may attach the documents verifying the data in a photocopied (non-original) format.

Electronic filing:

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

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

FILLING OUT INSTRUCTIONS

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

Main parts of the data sheet:

The first unnumbered section is reserved for the State Tax Authority.

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

Section 1: to be filled out by the applicant

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

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

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

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

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

If you put as reason for filling out this data sheet:

- code 1 to 9 or 28, you must fill out the entire Section;
- code 27, 29 or 30, if you are a foreign citizen, please put the natural personal identification data as you are aware, if you are a Hungarian citizen, as provided by Act XCII of 2003 (hereinafter: Rules of Taxation) Article 20, paragraph (1) (surname, forename(s), surname and forename(s) at birth, place and date of birth, mother's surname and forename(s) at birth, place of abode), and if you as a private individual have a postal address, that too;
- code 31 (reporting postal address), only surname and forename(s) must be filled out.

Issuing tax card is free of charge if

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

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

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

Private individuals' data:

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

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

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

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

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

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

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

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

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

Please put your mother's surname as in her birth certificate in the mother's surname at birth data boxes.

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

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

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

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

Section 3: The applicant for the tax identification code shall fill this out if it is a paying agent, the municipal tax authority or the labour office and the private individual requests the issue of his/her tax identification code, and marked code 27, 19 or 30 as the reason for application in Section 2.

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

The sheet shall be filled out by the municipal tax authority if it requests the issue of the tax identification code of the private individual having no such number.

Based on Rules of Taxation Article 24 paragraph (3), the State Tax Authority shall keep record of the private individual having no tax number – in case of private individuals with foreign citizenship, including his/her citizenship –, under their tax identification code.

As per Rules of Taxation Article 24 paragraph (4), the municipal tax authority shall keep record of the taxpayer as above. If the taxpayer has no tax identification code, he/she shall provide the data listed in Rules of Taxation Article 20 paragraph (1) necessary for the establishment of the tax identification code to the municipal tax authority when filing a tax return. At the request of the municipal tax authority, the State Tax Authority shall establish, based on the data provided as in Rules of Taxation Article 20 paragraph (1), the tax identification code of the person having no tax identification code, and shall inform the

municipal tax authority thereof. The municipal tax authority shall inform the private individual of such act.

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

The labour office may contact the State Tax Authority immediately based on Act CLXXV 2010 on simplified employment, Article 5 paragraph (2) point b) for the request of a third country citizen by filling out this Data sheet for the issue of the tax identification code.

Obligatory data in section 3:

Name, tax number, address of the entity (paying agent/ municipal tax authority/labour office) requesting the tax identification code.

Section 4: To be filled out by private individuals reporting postal address and marking code 31 in Section 2 for the reason for filling out.

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

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

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

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

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

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

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

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

necessary only if a permanent proxy duly registered with the Tax Authority and entitled to sign such document signs it. The power of attorney must include data necessary to duly identify both the principal and the agent, and the date. Article 7 of the Rules of Taxation, paragraphs (1), (3)-(4) provide for the representation of a private individual taxpayer.

National Tax and Customs Administration (NAV)