

11T101

DATA SHEET FOR REGISTRATION AND REPORTING CHANGES

for private individuals who are required to obtain a tax number, but are not registered as private entrepreneurs

To be filed in two copies in printed form, or a single copy in electronic form.

Distinguished Taxpayer,

You are complying with the provisions of Act XCII of 2003 (Rules of Taxation) Articles 16, 17, 22 and 23 when you fill out the present Data sheet and file it in person, electronically or via post to the State Tax Authority.

Registration and reporting changes in data must be done by the deadline. Changes must be reported within 15 days of the change. Failing to do so may result in a default fine as per Rules of Taxation Article 172.

When filling out the Registration and Reporting Changes in Data Sheet, we recommend the thorough study of the main tax laws; Act CXVII of 1995 on personal income tax (PIT Act) as amended several times, and Act CXXVII of 2007 on value added tax (VAT Act), for correct interpretation.

Please note that you are exempt from the registration prescribed for the acquisition of tax number if the scope of your activity is exclusively rental (lease) of real estate property and you do not exercise your right to be a VAT-taxable person. You are not exempt if you are a private entrepreneur or if you establish a commercial relationship as specified in Rules of Taxation Article 22 paragraph (1) point e).

The State Tax Authority shall establish a tax number for the taxpayer as of the date of registration, or in case of late registration, as of the date of starting taxable activities.

The tax number shall be indicated in all correspondence with the State Tax Authority, on all payments, re-claims and invoices issued.

Based on Rules of Taxation Article 38 paragraph (2), the taxpayer required to open a bank current account shall have at least one domestic (Hungarian) current account.

If the State Tax Authority cancelled the taxpayer's tax number based on Article 24/A of the Rules of Taxation paragraph (4) by a binding decision, meaning before the taxpayer is terminated, and if the taxpayer wishes to carry out taxable activities after the taxpayer is cancelled, the taxpayer must re-apply for a tax number based on Article 24/a of the Rules of Taxation paragraph (8). In this case the State Tax Authority shall provide the taxpayer with the formerly used tax number.

We wish you a lot of success and good luck in your business.

National Tax and Customs Administration (NAV)

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NOTICE

on the order of filing the registration and reporting changes of data Form

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 office of the State Tax Authority. Submitting a registration (applying for a tax number) the data sheet may be filed to any tax offices of the first instance of the National Tax and Customs Administration (NAV). Taxpayers belonging to 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 above mentioned Directorate of NAV.

Electronic filing

In case you comply with your registration (and reporting changes in data) obligations, the form is to be filed in a **single copy** via the Client Gateway (Ügyfélkapu).

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

FILLING OUT INSTRUCTIONS

The sections are to be filled out legibly, preferably in capital letters. The main page of the form must include the date and signature.

The heading of the detail sheets and supplementary sheets must include the name of the taxpayer and the tax number if you have one.

In the lines with geographical addresses, the postal code must also be given. If a non-Hungarian address can also be given in the box, the Hungarian postal code must 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).

If the lines/boxes of the detail sheets are not enough, supplementary sheets need to be filled out. The supplementary sheets are as follows: supplementary sheet 1: Activities; supplementary sheet 2: Branch offices, outlets, operating licence; Supplementary sheet 5: Place where documents are kept.

In case of reporting data, Supplementary sheet 9 must also be filled out for providing data to the Central Statistical Office (KSH).

Documents as proofs of the registered data can be filed in non-original copies. In case of electronically filed form, the document can be scanned and thus attached. The attachment of the document can help in the verification of the reported data. In case there are no documents attached, data reconciliation may become necessary later on in order to clarify the facts.

MAIN PAGE

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Section 1: Reference number of the form to be corrected based on notice from the State Tax Authority

In case you re-file the form based on the notice of incorrect (incomplete) form from the State Tax Authority with the correct (complete) data, you must indicate the reference number of the incorrect form. The reference number had been given in the notice of the State Tax Authority. It is not enough to give the correct (complete) data in the re-filed form. You must fill out all the registration (reporting changes of data) data on the form.

Section 2: Type of registration

Compulsory to fill out.

In case of compliance with registration obligations, code 1 must be written in the code box. In this case Sheet A and Sheet F need to be filled out.

In case of reporting changes of data, code 2 must be written in the code box. In this case Sheet B and/or Sheet F must be filled out.

In case the State Tax Authority suspended and then cancelled your tax number, and after cancellation you request a tax number, code 3 must be written in the code box. In this case sheet F must be filled out and you may fill out sheet B as well. The box of “effect of change” must not be filled out.

Section 3: Effect of change

In case of reporting changes of data, the date of the effect of the change must be filled out, which is the date related to the new data changes. Only those boxes may be filled out on one and the same form to which such a date applies. It must not be filled out in case of registration and re-registration after the cancellation of the tax number.

Section 4: Surname and forename(s)

Compulsory to fill out.

Section 5: Place of abode

Compulsory to fill out.

Place of abode as in the personal identification documents.

Section 6: Tax identification code

Compulsory to fill out – if you have such number. If you do not yet have a tax identification code, request it on Data Sheet 'T34. You may indicate the attachment of the Data Sheet 'T34 in the code box.

Section 7 Tax number

If registering, you may not fill this out. If reporting change or re-applying after the cancellation of the tax number it is compulsory to fill out.

Section 8: Registration number of family farm

Compulsory to fill out – if you have such an identification number.

Section 9: Telephone number

Section 10: Filled out detail sheets and supplementary sheets

Filled out detail sheets are to be indicated by 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.

The form becomes a document upon putting the place and date when and where it is filled out and upon signature. The form is invalid without a signature.

It is also possible that the form be signed on behalf of the taxpayer by a representative or proxy with a power of attorney as provided under Rules of Taxation Article 7 paragraph (2). The Rules of Taxation Article 7 paragraph (1) stipulates the range of possible authorised persons. Please write the name of the person signing in all capitals above the line “name of the taxpayer or representative (proxy)”. In case the form is signed by a proxy, the power of attorney must be attached to the form, and this must be indicated by an “X” in the code box next to the signature. In such cases the form is not valid without the attached power of attorney.

If the form is signed by a permanent proxy as per the Rules of Taxation who is duly registered with the State Tax Authority and is entitled to sign the given Data Form, this fact must be indicated in the appropriate code box on the Main Page. The form signed by a permanent proxy not registered with the

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State Tax Authority, or not entitled to sign the Form is not valid without an attached power of attorney.

The power of attorney must include identification data that are suitable to identify both the principal and the proxy. The power of attorney must also include the date.

Sheet A

REGISTRATION

In case of complying with registration obligations, code 1 must be written in Section 2 of the Main Page. In this case Forms A and F must be filled out.

Section 1: Seat

May not be a post office box. Seat is the place where central business management is done. Only private entrepreneurs as in PIT Act Article 3, point 17, may fill this section out.

Section 2: Branch office

No post office box number can be given as branch office. In case the branch office has an operation licence, the licence number must also be given. Supplementary Sheet 2 can be used to continue.

Section 3: Postal address

Compulsory to give such address if not the same as the address of the seat or of the branch office of the taxpayer.

Section 4: Place where documents are kept

This must be reported if the place where documents are kept is not the same as seat. It cannot be a post office box.

Section 5: Data of authorised agent in Hungary to receive deliveries

If you have no place of abode in Hungary and are a foreign citizen, you must report the data of your authorised agent to receive deliveries.

Section 6: The form of activities

- Private individual not qualifying as individual entrepreneur based on PIT Act, Article 3 point 17, who is not included in the list of individual entrepreneurs: [1].
- Private individual, who does not belong to the above, and carries out taxable activities (e.g.: renting property, primary agricultural producer): [2].
- Private individual, who is considered as a paying agent or employer, thus required to obtain a tax number [e.g.: employing a gardener, primary agricultural producer employing a labourer]: [4].

Section 7: Activity(ies)

Activities are to be given including the code as per 1893/2006/EC Decision on establishing the NACE Rev. 2. (TEÁOR'08) system for the statistical classification of economic activities by the European Parliament and the Council.

Activity Code List is available at:

http://portal.ksh.hu/pls/portal/docs/PAGE/KSHPORTAL/SZOLGALTATASOK/OSZTALYOZASOK/HATALYOS_MAGYAR_OSZTALYOZASOK/SZAKMAKOD08.PDF

In case of uncertainty in selecting the right activity code please get help from our customer service staff.

In line 1 core activity is to be identified; the one that generates probably most of your income.

In case no income is generated by the activity, the activity expectedly requiring the most expenditures must be indicated as core activity.

In case of a private individual considered as a paying agent or employer income may not be defined, thus the activity requiring the most expenditure must be indicated as core activity.

If the private individual employs an employee only and exclusively for domestic help, thus activity code 970001 must be given as core activity.

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It is compulsory to register the core activity.

Example no. 1:

If a private individual taxpayer files for a tax number **only because** his/her household employs an employee or temporary labourer for the cultivation of family vinery or apple farm for home consumption, he/she **shall be considered as a paying agent or employer** as per Rules of Taxation (Act XCII of 2003) Article 178, point 18 (he has written code 4 in Section 6).

In this case the activity code of the activity generating expectedly the most income or in the lack of it requiring the most input must be indicated of the paying agent/employer. E.g. if the number of employees and the wage cost or the income is higher in the case of cultivation of vinery than in the case of apple cultivation, thus the activity code of vinery cultivation shall be indicated.

Example no. 2:

If a taxpayer wishes to employ a personal secretary, and he/she files for a tax number **only for this reason** (also recognized as **paying agent or employer**), he may indicate activity code 970001 (domestic household employing a household employee). The indication of activity code 970001 is **not equivalent** with **household work** as per Act XC of 2010 of the formation and modification of certain economic and financial acts.

As per Act XC of 2010 ensuring the necessary conditions for the everyday life of the natural person and individuals living with him/her in a joint household and as regards his/her close relatives the following activities shall be recognized as domestic work: apartment cleaning, cooking, washing, ironing, baby sitting, home teaching, home care and nursing, household keeping, garden maintenance. The activities not enumerated – as the activity of the example – shall not be exercised in the frame of domestic work.

The code indicating the type of activity must also be given in the case of any other activities.

For core activity, the type of activity cannot be given; the State Tax Authority shall determine it based on the data given under the Section of “The form of activities”. Core activity can only be one that can be done based on the form of activities.

In case of activities requiring an operating licence, the licence number and its date must also be given.

Section 8: The starting date of income generating taxable activity

Taxable activity may be carried out only with a tax number. The State Tax Authority issues a tax number to the taxpayer upon registration, based on the registration. If registration obligations are met after starting such activity, the date when the taxable activity was started before registration must also be given

Section 9: The type of activity(ies)

You must fill this out if you

- are an individual entrepreneur based on PIT Act Article 3, point 17, or
- you carry out taxable activities other than a private entrepreneur.

If you request a tax number only because of being a paying agent or an employer, you may not fill this out.

Please select from [1]-[5] the code that corresponds to the type of activity you do.

Section 10: Data of the legal representative

Please give the name and place of abode of the legal representative. Also give his/her tax identification code. If the legal representative has no tax identification code, indicate this fact by an “x”, and simultaneously file a ‘T34 Form designed for this purpose, to request a tax identification code. If you attach a ‘T34 Form, please indicate this by an “x”. In case of non-resident representative, give citizenship next to the tax ID number. The starting date and the end date – in case of a fixed term agreement – of the agreement are to be indicated.

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The legal representative of a minor private individual is the parent having custody or the guardian practicing guardianship. A person of age has a legal representative if he/she is incapacitated or is limited in his/her capacity of action. The guardian appointed by the Guardianship Authority shall act as legal representative in such a case.

The permanent representative shall be registered on the 'VAMO Form made for this purpose, and the person entitled for electronic administration shall be registered on the 'T180 data form.

Section 11: Choosing flat rate taxation

Flat rate taxation can be chosen by a private entrepreneur as per PIT Act Article 3, point 17.

Different rules apply to the former flat rate taxpayer if he/she re-starts his/her private entrepreneurial activities within the tax year. In this case flat rate taxation cannot be chosen when starting as private entrepreneur. In this case, rules of personal income tax for entrepreneurs are to be applied for the entire year even for income generated under the flat rate taxation period.

Section 12: Choosing itemised flat rate taxation

In case of renting accommodation (room), you can choose itemised flat rate taxation if you meet the conditions stipulated in the PIT Act.

Section 13: Continuing business as a widow/er, registered partner widow/er, or as an heir

If you wish to continue the business of a deceased private entrepreneur as a widow/er, registered partner widow/er or as heir mark "x" in the code box. You must give the tax number of the deceased private entrepreneur too.

Form B

REPORTING CHANGES OF DATA

Sheets B and F may be filled out in case of change of data. The changed data must be given. The effect of the change must be given on the Main Page.

If you register after your tax number had been cancelled, Sheet B may be filled out and Sheet F must be filled out. You may not give the effective date of the change; it is the same as the date of issue of the tax number.

Several changes can only be reported on the same form if the date of the changes is the same.

There is a "U" or "U/T" in front of some boxes. "U" means that this data will become valid. The box with a "U" serves to report new data with new content. "T" is to delete the data reported earlier. Even in this case the data to be deleted must be written in the box.

Code "M" means that you report data of a new operating licence for activities registered earlier, or you delete data of an earlier operating licence.

Notice to taxpayers re-registering after the cancellation of their tax numbers:

The State Tax Authority issues the earlier tax number to you, effective upon filing the form. Section 3 (effect of the change) of the Main Page must not be filled out. Since the State Tax Authority had cancelled your tax number before, you may not choose EVA (simplified entrepreneurial tax) for 4 years following the tax year when your tax number was cancelled. For VAT purposes you are considered as a new taxpayer.

Section 1: Seat

May not be a post office box. Seat is the place where central business management is done. Only individual entrepreneurs as in Article 3 of the PIT Act point 17 may fill this section out.

Section 2: Branch office

No post office box number can be given. In case the branch office has an operating licence, the licence number is to be given.

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Put “M” if you report the data of a new operating licence for a branch office registered before. Even then you must give the address of the branch office. If you wish to delete data of the operating licence registered before, put “M” and give only the address of the branch office. Leave the boxes for “Operating licence number” and “Date” empty.

Section 3: Postal address

Compulsory to give such address if not the same as the address of the seat or of the branch office of the taxpayer.

Section 4: Place where documents are kept

This must be reported if the place where documents are kept is not the same as the seat or place of residence. May not be a post office box.

Section 5: Data of authorised agent in Hungary to receive deliveries

If you have no place of abode in Hungary and are a foreign citizen, you must report changes in the person or in the data of your authorised agent to receive deliveries.

Section 6: The form of activities

The following codes can be put in the code boxes:

- Private individual not qualifying as individual entrepreneur based on PIT Act, Article 3 point 17, who is not included in the list of individual entrepreneurs: [1].
- Private individual, who does not belong to the above, and carries out taxable activities (e.g.: renting property, primary agricultural producer): [2].

Section 7: Activity(ies)

In this Section you must report new or deleted activities. Activities are to be given including the code as per Decision 1893/2006/EC on establishing the NACE Rev. 2. system (TEÁOR'08) for the statistical classification of economic activities by the European Parliament and Council.

Activity Code List is available at:

http://portal.ksh.hu/pls/portal/docs/PAGE/KSHPORTAL/SZOLGALTATASOK/OSZTAL_YOZASOK/HATALYOS_MAGYAR_OSZTALYOZASOK/SZAKMAKOD08.PDF

Core activity is the one that generates probably most of your income.

The code indicating the type of any other activities must also be given.

For the core activity, the type of activity code cannot be given; the State Tax Authority shall determine it based on the data given earlier or now under the Section of “The form of activities”. Core activity can only be one that can be done based on the form of activities.

The type of activity(ies) box may have the following codes:

- Activity carried out as a private entrepreneur according to PIT Act, Article 3 point 17: [2].
- Activity carried out not as private entrepreneur, and not included in PIT Act, Article 3, point 17: [3].

In case of activities requiring an operating licence, the licence number and date must also be given. Please get help from our customer service staff to select the correct code.

Put code “M” if you report the data of a new operating licence for an activity registered before. Even then you must give the data of the activity. If you wish to delete data of the operating licence registered before, put “M” and give only the data of the activity. Leave the boxes for “Operating licence number” and “Date” empty.

Section 8: The type of work

You may and must fill this out if you

- are an individual entrepreneur based on PIT Act, Article 3 point 17, or
- you carry out taxable activities other than private entrepreneur.

If you request a tax number only because of being a paying agent or an employer, you may not fill this out.

Please select from [1]-[5] the code that corresponds to the type of work you do.

Section 9: Ending date of the activity earning taxable income

You must fill out this Section if you terminate all your activities and thus permanently cancel your tax number. If you fill out this section, the date indicated here must be given

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on Main Page Section 3. If you terminate some of your activities, narrowing down the range, you do not have to fill out this Section; only delete the activities in Section 7. If you had your primary agricultural producer card inset validated for the tax year, and you terminate other independent activities, you still retain your status as primary agricultural producer.

Section 10: Data of the legal representative

Changes in the data of the legal representative. Please give his/her tax identification code. If the legal representative has no tax identification code, indicate this fact by an “x”, and simultaneously file a ‘T34 Form designed for this purpose, to request a tax identification code. If you attach a ‘T34 Form, please indicate this by an “x”. In case of non-resident representative, give citizenship next to the tax ID number. The starting date and the end date – in case of a fixed term agreement – of the agreement are to be indicated.

The legal representative of a minor private individual is the parent having custody or the guardian practicing guardianship. A person of age has a legal representative if he/she is incapacitated or is limited in his/her capacity of action. The guardian appointed by the Guardianship Authority shall act as legal representative in such a case.

The permanent representative shall be registered on the ‘VAMO Form made for this purpose, and the person entitled for electronic administration shall be registered on the ‘T180 data form.

Section 11: Choosing itemised flat rate taxation

In case of renting accommodation (room), you can choose itemised flat rate taxation, if you meet the conditions of PIT Act Article 57/A paragraphs (1)-(2). You may put an “x” in the code box.

Section 12: Terminating itemised flat rate taxation

If you chose itemised flat rate taxation after your income from renting accommodation, but due to changes after this choice was made you do not meet any one of the conditions, you will not be eligible for itemised flat rate taxation from the first day of the quarter following the change. You may put an “x” in the code box.

Section 13: Termination of eligibility to flat rate taxation

Termination of eligibility to flat rate taxation as of PIT Act Article 52, paragraph (1). Note that flat rate taxation can terminate within the year only due to lack of conditions. You may put an “x” in the code box.

Section 14: Termination of being subject to EVA

EVA Act Article 3 paragraph (1) stipulates that eligibility to EVA can terminate for the following reasons.

- With the day before the change takes place; if due to the change any of the conditions required are not met any more: [101].
- With the day preceding the change of circumstances; if the limit entitling to choose Eva taxpayer status is exceeded: [102].
- With the day before the last invoice on advance received is issued; if invoices exceeding the total value 25 million HUF were issued in the given calendar year [103].
- On the day the decision of the State Tax Authority takes effect if the State Tax Authority levied a default fine due to not giving a receipt or invoice, or due to hindering of the audit: [104].
- Due to termination of the status as private entrepreneur: [107].

The choice of VAT subject mode must be reported on sheet F of this Form simultaneously to reporting the termination of being subject to EVA.

You may not choose being subject to EVA for 4 tax years after termination of being subject to EVA.

The EVA subject shall report his/her wish to leave the range not stipulated in EVA Act Article 3, paragraph (1) on Form ‘T103.

Section 15: Choosing flat rate taxation after terminating being subject to EVA

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If any of the conditions for being subject to EVA ended by 31 December, 2010, you may choose flat rate taxation for 2011 if you meet all the requirements stipulated in the Act on personal income tax.

Section 16: Carrying out the activities of a lawyer, bailiff, public notary and patent administrator in an office

In case of change of the activities of an individual lawyer, bailiff, notary public and patent administrator, put an "x" in the box.

Section 17: Continuing business as a widow/er, registered partner widow/er, or as heir

If you wish to continue the business of a deceased private entrepreneur as a widow/er, registered partner widow/er or as heir mark "x" in the code box. You must give the tax number of the deceased private entrepreneur too.

You must indicate in the separate code box which taxation you choose for the combined activities. Possible codes: as per the general rules of the PIT Act: [1], flat rate taxation: [2], simplified entrepreneural taxation (EVA) : [3].

Sheet F

VAT DECLARATIONS; REQUESTING AND TERMINATING COMMUNITY TAX NUMBER

On this sheet you may declare your VAT obligations and you may request or terminate a Community Tax Number.

If there is any change in your declaration filed earlier, the VAT declaration must be filled out completely. Thus all the Sections must be filled out, even if there is no change in them compared to your earlier declaration.

Section 1 Special reason for being VAT taxpayer

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, you are not required and it is not possible to report the possible future special reason for becoming a VAT taxpayer. No matter if you chose VAT payment or VAT exemption. Any special reason may be marked only if you register as a new taxpayer, not when you report changes in data.

Except if you had made a declaration at an earlier registration that you are not subject to VAT and you are not under the effect of the VAT Act based on Article 5 or 7 of the said Act. In this case you may report special reasons for becoming VAT taxpayer when you report changes in data.

Even if you mark the special reason for becoming a VAT taxpayer you must declare the method of VAT payment or if you choose VAT exemption. Your VAT code will be issued by the State Tax Authority accordingly.

Exception from this rule is when you mark as special reason for becoming VAT taxpayer the sale of a building and/or building site in a series. In this case you may not make a statement on VAT payment obligations or VAT exemption. Those becoming taxpayers because of the sale of buildings in a series will have to be taxable, but cannot choose the method of VAT payment or VAT exemption. Based on your declaration, the State Tax Authority will allocate code 2 (required to pay VAT) as your VAT code.

1. Sale of new means of transport within the Community: if you become a taxpayer based on the VAT Act Article 6 paragraph (4) point a): [2]. In this case you must request a Community tax number as well. Including the taxpayer who is exempt, because when selling a new means of transport within the Community, he/she cannot act in the capacity of a tax exempt person.

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2. Sale of building or building site in a series: if you become a taxpayer based on VAT Act Article 6 paragraph (4) point b) and/or c): [3]. In this case you have to give the date of fulfilment in the following sections: if you have no tax number yet, in the Section “Starting date of taxable income generating activity”; if you already have a tax number, in the Section “Change taking effect”.
3. If you become subject to VAT only because of inter-Community sales laying the foundations of only tax exempt import of products as per the VAT Act, and if you do not use an intermediary customs agent for tax free import of products: [4].

Section 2 Registration based on Rules of Taxation Article 22 paragraph (1) point g)

This is the section where you must indicate if you act as intermediary customs agent identified in the VAT Act Article 96. Can only be marked in case of reporting changes in data.

Section 3 The reason for the declaration of VAT taxability is due to the termination of being EVA subject

In this box you must indicate if you make the declaration to become VAT taxpayer because you cease to be subject to EVA. You may put an “x” in the box.

You must fill out either Section 5 or 6.

Section 4: Ruling out VAT taxability

You must fill this out if you are not a VAT taxpayer.

If you are not a VAT taxpayer as per VAT Act Article 5: [1]. Mark [1] even if you carry out no economic activities as per VAT Act Article 6 paragraph (1), but you are a paying agent or an employer as per the Rules of Taxation Article 178 paragraphs 18 and 23. If you are not a VAT taxpayer as per VAT Act Article 7 (agency entitled to exercise public powers): [2].

Section 5: Method of assessment of VAT payment obligations

If you are a taxpayer required to pay VAT, this is where you must indicate this fact. If there are any changes in your earlier VAT declaration (e.g.: if you choose taxability for items that are tax free due to their special nature as per points 13-16), you must make a new, complete declaration on all your activities with the unchanged lines also filled out once again.

1. VAT payment assessment as per the general rules.
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 this case the wish to deviate must also be marked. For example, if you choose tax assessment based on the general rules instead of tax exemption for certain real estate related activities, besides marking this as appropriate, you must also mark one of points 13-16.
2. Compliance with the obligation to report changes in data as per Rules of Taxation Article 23 paragraph (3). May be marked only in case of change of data.
3. Reporting application of the provisions of the VAT Act sub-chapter XVI/2.
4. Reporting the choice as per VAT Act Article 224 paragraph (1) (the third party vendor does not apply the provisions of VAT Act sub-chapter XVI/2 for all his/her activities). If you mark this point, point 1 must also be marked. The choice of special procedure for the third party activities that had possibly been reported earlier shall cease simultaneously when the report is filed. Note that you may not change your choice until the end of the second calendar year after the year the choice was made as per VAT Act Article 225 paragraph (1) point c).
5. Reporting the choice as per VAT Act Article 218. paragraph (1) – the method based on global registry. If you mark this point, point 3 must also be marked. Note that you may not change your choice until the end of the calendar year after the year the choice was made as per VAT Act Article 225 paragraph (1) point a).

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6. Reporting the choice as per VAT Act Article 220 paragraph (1) – use of unique price margin. If you mark this point, point 3 must also be marked. Note that you may not change your choice until the end of the second calendar year after the year the choice was made as per VAT Act Article 225 paragraph (1) point b).
7. Report by organiser of a public auction.
8. Report by tour operating service provider.
9. Reporting the choice as per VAT Act Article 212/A paragraph (1). Note that you may not change your choice until the end of the calendar year after the year the choice was made as per VAT Act Article 212/A paragraph (3).
10. Reporting the choice as per VAT Act Article 237 paragraph (1) or Article 238 (use of the general rules in case of sale of investment gold to another taxpayer, or sale of gold in general for industrial use). If you mark this point, point 1 must also be marked. Note that you may not change your choice until the end of the fifth calendar year after the year the choice was made as per VAT Act Article 237 paragraph (3).
11. Reporting the choice as per VAT Act Article 239 paragraph (1) (making the activities of an intermediary taxpayer taxable, who is acting as a third party on behalf and for the benefit of the seller of the gold). If you mark this point, point 1 must also be marked. Note that you are bound by this choice as long as the seller of the investment gold applies taxability.
12. Assessment of VAT taxability as per the general rules instead of the agricultural compensation system. If you mark this, point 1 must also be marked. Note that you may not change your choice until the end of the second calendar year after the year the choice was made as per VAT Act Article 197 paragraph (3)
13. Under this point you may choose taxability as per the general rules (instead of tax exemption), if you choose it separately and only for letting or leasing **real estate property (part thereof) not considered to be a residential property** based on VAT Act Article 88 paragraph (4). Note that you may not change your choice until the end of the fifth calendar year after the year the choice was made as per VAT Act Article 88 paragraph (5). Furthermore, you must apply this choice for letting all real estate properties under this category – meaning non-residential property.
14. 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 (part thereof) considered to be a residential property or a non-residential property. If you mark this, point 1 must also be marked. Note that you may not change your choice until the end of the fifth calendar year after the year the choice was made as per VAT Act Article 88 paragraph (5). Furthermore, you must apply this choice for letting all real estate properties under this category – meaning residential or non-residential property.
15. Choosing taxability as per the general rules instead of tax exemption for non-residential property
 - for the sale of the built-in real estate (part thereof) and the relevant land as per VAT Act Article 86 paragraph (1) point j) – except the sale of real estate that has never been in first proper use, or if it is a new built-in real estate (part thereof) within two years after the first proper use and the relevant land, which is taxable by law anyway, and
 - for the sale of non built-in real estate (part thereof) as mentioned under VAT Act Article 86 paragraph (1) point k) – except the sale of a building site (part thereof), which is taxable by law anywayIf you mark this, point 1 must also be marked. Note that you may not change your choice until the end of the fifth calendar year after the year the choice was made as per VAT Act Article 88 paragraph (5).
16. Choosing tax payment as per the general rules instead of tax exemption for residential or non-residential property

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- for the sale of the built-in real estate (part thereof) and the relevant land as per VAT Act Article 86 paragraph (1) point j) – except the sale of real estate that has never been in first proper use, or if it is a new built-in real estate (part thereof) within two years after the first proper use and the relevant land, which is taxable by law anyway, - and
- for the sale of non built-in real estate (part thereof) as mentioned under VAT Act Article 86 paragraph (1) point k) – except the sale of a building site (part thereof), which is taxable by law anyway.

If you mark this, point 1 must also be marked. Note that you may not change your choice until the end of the fifth calendar year after the year the choice was made as per VAT Act Article 88 paragraph (5).

Section 6: VAT exemption (not required to pay VAT)

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

1. Reporting that the taxpayer carries out only non-taxable activities due to the public benefit or other special nature of such activities.
2. Choosing subjective 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 subjective tax exemption for the sale of certain taxable products; in this case only subjective tax exemption is to be marked.
3. VAT Act Article 198 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 that are identified in the Annex of the VAT Act can claim payment of a compensation surcharge. For activities outside this range – which could be agricultural in the everyday sense – subjective 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 requirements set out in VAT Act Article 197.
4. Choosing subjective tax exemption for non-agricultural activities as per VAT Act Article 198. If you mark this, point 3 must also be marked.
5. Waiver of the application of the agricultural compensation system, while reporting simultaneously the choice of subjective tax exemption. In this case you cannot claim payment of compensation surcharge. Note that you may not change your choice until the end of the second year following the year your choice was made, as per VAT Act Article 197 paragraph (3).

Section 7: Compliance with VAT payment obligations in (an)other Member State(s)

If you comply with VAT taxability as per VAT Act Article 22 paragraph (13) in (an)other EC Member State(s), this must be indicated by the appropriate code next to the name of the Member State(s).

Section 8: Requesting or terminating Community tax number

The code value next to the section of the law that is the reason for requesting Community tax number must be shown in the code box of the Form.

Reasons for requesting Community tax number:

- based on Rules of Taxation Article 22 paragraph (4) (wishes to establish business/trade relations with a taxpayer of another EC Member State): [1],
- based on Rules of Taxation Article 22 paragraph (8) (special taxpayers due to the purchase of excise products): [2],
- based on Rules of Taxation Article 22 paragraph (9) (sale of product by EVA subject): [3],
- based on Rules of Taxation Article 22 paragraph (10) (taxpayer choosing subjective tax exemption due to sale of new vehicles): [4],
- based on Rules of Taxation Article 22 paragraph (11) (only for Community sale by taxpayer carrying out activities that are not entitled to tax deduction): [5].

The Community tax number must be indicated on all documents related to intra-Community trade.

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If you request the cancellation of your Community tax number, put “x” in the appropriate box.

Section 9: Registration based on Rules of Taxation Article 22 paragraphs (5) or (6) or (8)

If you fill this box out based on Rules of Taxation Article 22 paragraphs (5) or (6), the State Tax Authority will issue a Community tax number to you based on your registration.

The taxable person has the obligation to register, based on Article 22 of the Rules of Taxation paragraph (8) even if he/she has Community trade relations for example only in providing or getting services for which he/she had already had a Community tax number, and this tax number had been used for Community purchase of products too. In this case the taxpayer must be considered regarding his/her inter-Community purchase of products until the second calendar year following these particular purchases as if he/she had chosen taxability under the threshold of 10.000 Euros.

Section 10: Registration based on VAT Act Article 80 paragraph b)

In case of sale of goods, providing services and purchasing products within the Community; if the tax base is expressed in foreign currency the exchange rate officially published by the National Bank of Hungary (MNB) can be used to convert it to HUFs. If the taxpayer obliged to convert to HUFs decides to use the MNB official exchange rate, this decision can be reported to the State Tax Authority by the present declaration. EVA subjects can also make such declaration.

Note that you may not change your choice until the end of the calendar year after the year the choice was made as per VAT Act Article 80 paragraph (45).