

11T201

DATA SHEET FOR REGISTRATION AND REPORTING CHANGES

for legal entities not required to be incorporated, other organisations and companies with no legal entity status – except registered budgetary legal persons –, foreign (non-resident) companies and joint owners (partners), and in case of taxable groups, the group

To be filled in two hard copies, or electronically one copy.

Distinguished taxpayer,

We kindly advise you that from 1 July 2009 the registered budgetary legal persons can comply with their obligation for registration and report changes by using not this form but the form no. 11T201TSZ.

By filling out this data sheet and filing it with the Tax Administration in person, via the post or electronically, you comply with the provisions of Act XCII. (Art. - Rules of Taxation) of 2003, Articles 16, 17 paragraph (1) point c), 22 and 23 requiring registration and reporting changes of registration data. In case the foreign owned company delegates – by choice or by legal obligation – a financial representative, the financial representative shall be responsible for complying with the obligation to register and report changes in the registration data.

Registration and reporting changes in the registration data must be done by the due date. Changes must be reported within 15 days after they are effective. In case of failure, a default fine may be levied as per Rules of Taxation Article 172. We recommend you to consult thoroughly the main tax legislations, Act CXVII of 1995 (PIT Act) on Personal Income Tax, Act CXXVII of 2007 on Value Added Tax (VAT Act), Act LXXXI of 1996 on Corporate Tax and Dividend Tax (Tao Act) for correct interpretation.

The State Tax Authority issues the tax number on the day of registration, or in case of late registration, on the day the taxable activities started. The tax number must be indicated on all communication, payment to or reclaim from the State Tax Authority, as well as on all invoices issued.

Taxpayers required by Rules of Taxation Article 38 paragraph (2) to open a bank account must have at least one domestic (Hungarian) current account.

In case the taxpayer's tax number was cancelled by the State Tax Authority by a binding decision as per Rules of Taxation Article 24/A paragraph (4) – after a previous suspension of the tax number – before the termination of the taxpayer's activities, and the taxpayer wishes to carry out taxable activities, the taxpayer shall file for a tax number once again as per Article 24/A paragraph (8). In such a case the State Tax Authority shall issue the taxpayer's earlier tax number.

National Tax and Customs Administration (NAV)

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NOTICE

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

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. When registering (applying for a tax number) the data sheet may be filed at any tax offices of the National Tax and Customs Administration (NAV). Taxpayers belonging to the exclusive competence of the Directorate of Priority Affairs of NAV (especially non-resident taxpayers entitled to get tax reimbursement under the VAT Act, diplomatic, consular representations, foreign citizens having no seat, no branch office, no place of abode or place of stay in Hungary, foreign enterprises engaged in economic activities in a place of business other than a branch office, 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 NAV'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 large prints. The main page of the form must include the date and signature. The form is to be filed with the regionally competent first instance authority.

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

In the lines where there are 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 3: Taxpayers qualifying as related enterprises; Supplementary Sheet 5: Place where documents are kept; Supplementary Sheet 6: Legal predecessors, legal successors; Supplementary Sheet 8: Representatives of the company; 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.

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In case of reporting data, Supplementary Sheet 10 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.

Registration and reporting changes in data of VAT-groups

The choice to be a VAT-group is to be reported on form 'T113. The choice to register for VAT must also be done on this form.

The VAT-group can file the form only as reporting changes of data, and only Sheet F may be filled out. Upon the first registration to become VAT-taxpayer, the date the decision to be VAT-group becomes effective must be indicated in the box "date the change is effective".

Code 2 (reporting changes in data) must be put in the 'type of change' box. The date the decision permitting to be a VAT-taxable group must be entered under 'effect of change'. The group identification number is to be put in the 'tax number' box.

From 1 January 2011 if the foreign employer effects the payment of contributions according to Article 56/A of Social Security Contributions Act, he must register at the State Tax Authority before the starting of the employment. The employer complies with his obligation of registration by requesting tax number via filling out form 11T201INT.

MAIN PAGE

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. 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

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 is/are to 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, 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 effect of the change. 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. VAT-groups are to write the date the decision permitting them to be VAT-taxable is effective in the box.

Section 4: Name of the organisation

The name in the Court ruling, or if there is no such name, the name in the Articles of Association/Statutes is to be used. In case of joint ownership (partners), the name of all the partners must be given.

Section 5: Short name

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Must be the same as in the Court registry.

Section 6: Tax number

In case of registration, must not be filled out. In case of reporting changes of data, or re-registering after the cancellation of the tax number, this section must be filled out. In case of VAT-group, the group identification number is to be given.

Section 7: The telephone number of the central administration

Telephone number with the area code, if any.

Section 8: 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 registered at the State Tax Authority and is entitled to sign the given 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 State Tax Authority, or not entitled to sign the form is invalid without an attached power of attorney.

The power of attorney must include identification data that are suitable to identify both the principal and the agent. The power of attorney must also have the date on it. In case the financial representative complied with the reporting obligations, the form must be signed by the financial representative.

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 Sheets A and F must be filled out.

Section 1: Requesting tax number to comply with municipal tax authority tax obligations

In case tax obligations incur only with the municipal tax authority, “x” must be written in the code box. In this case only the Main Page and Section 2 of Sheet A are to be filled out. The 9th digit of the tax number shall have a 0 value.

Section 2: Seat (place of business management)

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 (Article 2 paragraph (3) and Article 4 point 35 of the Tao Act) to Hungary. Place of business management must be given in this section, only address in Hungary can be given. The number and date of the operation license for the seat can also be given in this section.

Section 3: Branch office

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

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. Additional data related to the place where documents are kept can be given on Supplementary Sheet 5.

Section 5: Code identifying the type of business entity

A three-digit number and the title of business based on 8/2010. (VIII.25.) KSH (Central Statistical Office) communication, Annex 2.

Section 6: Activities

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.

In line 1 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. Supplementary Sheet 1 can be used to continue.

Section 7: The starting date of activity generating taxable income

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 8: Data of foreign (non-resident) enterprises/businesses

The seat of the non-resident company and the tax number issued by the competent national authority. Rules of Taxation Article 22 paragraph (12) provides that if the non-resident company registers itself at the State Tax Authority due to remote sale, the reason for the registration must also be indicated in the code box. Also the name of the non-resident person is to be given here whose place of business administration is in Hungary, as per Article 4 point 35 of the Tao Act.

Section 9: Data of the establishing document

The date and the number of the document establishing the organisation (e.g.: Articles of Association) must be given. The number of the document is to be given only if there is one.

Section 10: Data of the registration writ

The number of the Court writ must be given in all cases if the organisation was established by court registration. In case of registration of organisational units with independent representative bodies of churches and public sector organisations, only the Court registration number of the church or of the public sector organisation is to be given.

Section 11: The way of establishment

To be filled out for legal entities and other associations and organisations with no legal entity status and not required to be registered by the Court (e.g.: law firms, voluntary mutual insurance funds, private pension funds, chambers of commerce).

Section 12: Data of legal predecessors

Obligatory, if there is/are any legal predecessor(s). Supplementary Sheet 6 can be used to continue.

Section 13: Data of the legal representative(s)

The legal entity and other organisations can be represented in front of the State Tax Authority by a person with the appropriate authorisation as stipulated in the relevant legislations. Please give the tax identification code of the representative. In case the representative has no tax identification code, please put „X” in the box, and simultaneously to filing this form, use Data Sheet 11T34 to request the tax number. Mark the attachment of the Data Sheet 11T34 by „X”. In case on non-resident representative, give nationality next to the tax number. Supplementary Sheet 8 can be used to continue.

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For condominiums, the name of the natural person managing agent (chair of the governing body) is to be given. If the managing agent is a legal entity or another organisation, the name of such legal entity or other organisation, the address of the natural person representative, or the seat of the legal entity or other organisation carrying out the condominium representation is to be given in the address of the representative box.

In case reporting obligations are complied with as joint owners/partners, „X” must be put in the code box indicating the type of representation. In this case the special reason for VAT taxability is to be given in Section 1 of form F.

Since the modification of VAT Act, from 1 January 2011, it is possible to avail of exemption as per Article 85 Section (1) point p) of VAT Act for civil associations to establish cost sharing groups. Section 17 of Sheet A03 can be used for registration. However, cost sharing group established by the civil association must report the representative appointed for the management of the business affairs related with the cost sharing group. For the registration of the representative of the cost sharing group put an „X” in the code box next to the line “Representative appointed by the members of a cost sharing group”, and give the data of the representative. Hereby we call your attention that in lack of registration the State Tax Authority shall regard as representative of the cost sharing group the representative of the civil association, with all its legal consequences. In case a civil association establishes a cost sharing group the data of the representative appointed by the members is to be reported. Only the data of one appointed representative could be reported.

Section 14: Data of the financial representative

The rules and conditions of financial representation are set out in the Rules of Taxation Article 9. The financial representative is to prove compliance with the requirements in front of the State Tax Authority at the registration. Registration must be done within 15 days after accepting representation at the Directorate of Priority Affairs of the Regional Directorate of Priority Affairs and Taxpayers of NAV.

Section 15: The effect of the Tao Act

The appropriate number in connection with the effect of the law is to be given in the code box as corresponds to the amended Act LXXXI of 1996 on corporate tax and dividend tax, Articles 2 and 3.

Section 16: Public benefit status

The number and date of the Court decision granting the public benefit status.

Section 17: Registration of a civil association forming a cost sharing group

According to Article 85 paragraph (6) point aa) a civil association formed exclusively for the purpose of being a cost sharing group can request that the State Tax Authority registers it in this character. The civil association can file the request by filling out Section 17 and Supplementary Sheet 9. Documents listed below must be attached to the request, and you must declare expressly about their existence when filling out Section 17 and Supplementary Sheet 9:

- 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 record system of each member, which is suitable for the confident and explicit separation of the providing and availing of services defined in Article 85 paragraph (1) point p) of VAT Act from other activities;
- undertaking of joint 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.

The civil association must fill in lines 1, 2 and 3 of the Section, and must make a statement on Supplementary Sheet 9.

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The State Tax Authority shall take a decision on the subject of authorization and the cost sharing group shall be established only on the day the decision is legally binding. The State Tax Authority informs the civil association operating as a cost sharing group about the tax number in its writ of authorization.

Civil association registering as a cost sharing group shall make a statement about its special VAT-exemption in Section 1 of Sheet F, where number 5 must be marked. A statement in line 1 of Section 6 of Sheet F must be done, as 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 a tax subject requests its registration as a cost sharing group, filling out of lines 1, 2 and 4 and Sheet 9 is obligatory. In this case VAT-declaration must be filled out in accordance with the general rules.

We inform you that the State Tax Authority examines the number of the members of the cost sharing group therefore please also submit the relevant documents of the group (memorandum, statutes, minutes of the statutory meeting, etc.) justifying the membership.

We also call the attention of the civil associations establishing a cost sharing group to read the filling out instructions of Sheet A Section 13 regarding the registration of the appointed representative.

Sheet B

REPORTING CHANGES IN DATA

If you put code “2” (reporting changes in data) or “3” (registering after cancellation) on page one, the relevant lines on Sheets B and F are to be filled out.

The Sheet to report changes in data serves to report any relevant data and changes to the State Tax Authority. Data must be reported within 15 days of the change. Reporting as per the Tao Act Article 4 paragraph 5 is to be done within 30 days after acquisition.

Several changes can be reported on the same form only 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.

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 of the Main Page (effect of change) must not be filled out. For VAT purposes you will become a new taxpayer.

Section 1: Reason of the change

Reason of the 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 (if company operation has been terminated due to liquidation or closing down): [18]. Admission [23]. Dismissal: [24]. Withdrawing the request for final closing down: [27]. End of the closing down without the termination of the company: [28]. Renewed issuance of the tax number [29].

Reasons related to organisational changes: [12], [13], [14], [15], [23], [24]. Those concerned in organisational changes are requested to please have all legal predecessors and legal

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successors to file their forms simultaneously to the competent State Tax Authority. Reasons related to the termination of the operations of the company: [18]. In case of ongoing operations, reason for registering the change in the records and tax statements: [11].

If you write code 17 (beginning of closing down) in Section „Reason for the change”, you shall indicate the date of the beginning of closing down in Section 3 (Effect of change) of the Main Sheet.

If the closing down procedure did not end with the termination of the taxpayers’ activities but the taxpayer carries on its activities, in this case you can inform the State Tax Authority by writing code [28] (End of the closing down without the termination of the company) into Section 1 (Reason for the change). In such a case the date entered into Section 3 of the main page (Effect of change) will be entered into the State Tax Authority’s registers as the end date of the closing down process. In case you select [27] (Withdrawing the request for final closing down) in the Reason for the change section, you can let the previous entries for the closing down deleted with a retroactive effect to the beginning of the closing down process.

Section 2: Name of the organisation

Section 3: Seat (place of business management)

In case the non-resident person is considered to be a resident taxpayer for business management purposes – based on the provisions on taxable persons and place of business of international agreements – the place of business management is to be given here. Only address in Hungary can be given. The number and date of the operation permit for the seat may also be given in this section.

Section 4: Branch office

Defined formally in the Rules of Taxation Article 178 paragraph 27. No postal box is to be given. In case the branch office has an operating license, the number of the license must also be given.

Mark “M” if data of a new operating license for a site registered earlier is reported. The address of the site must be given in this case as well. In case you wish to delete the data of a formerly reported operating license, give only the address of the site next to “M” and leave “Number of the operating license” and “Date” empty. Supplementary Sheet 2 can be used to continue.

Section 5: Place where documents are kept

Must be reported if the place where documents are kept is not the same as the seat. No post office box can be given. Supplementary Sheet 5 can be used to continue.

Section 6: Activities

As per Decision 1893/2006/EC on establishing the NACE Rev. 2. (TEÁOR’08) system for the statistical classification of economic activities by the European Parliament and Council.

In line 1 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 date must also be given.

Put “M” if you wish to report the 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 activities, only data of the activities are to be given next to “M”. Leave “Number of the operating license” and “Date” empty. Supplementary Sheet 1 can be used to continue.

Section 7: Data of foreign enterprises

Tax number issued by the State Tax Authority of the seat and address of the non-resident enterprise.

Section 8: Data of the writ registering the changes

Section 9: Data of the legal predecessor(s)

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Give the number of predecessors in the code box next to the text. Data related to the reasons for filling out as related to the organisational changes. Supplementary Sheet 6 can be used to continue.

Section 10: Data of legal successors

Give the number of legal successors in the code box next to the text. Data related to the reasons for filling out in connection with the organisational changes. Supplementary Sheet 6 can be used to continue.

Section 11: Data of legal representative(s)

A legal entity and other organisations can be represented in front of the State Tax Authority by a person with the corresponding rights of representation as per the applicable rules. Please give the tax identification code of the representative. In case the representative has no tax identification code, please put „X” in the box, and simultaneously to filing this Data Sheet, use Data Sheet 11T34 to request the tax number. Mark the attachment of the Data Sheet 11T34 with an „X”. In case on non-resident representative, give nationality next to the tax number. Supplementary Sheet 8 can be used to continue.

By putting the code in the box, you must give the type of person you are making the report on. Representative: [1], liquidator: [2], closing settler: [3], representative of the joint owners: [5], representative appointed by the members of the cost sharing group (in this regard you will find detailed instructions at the filling out instructions of Sheet A Section 13): [6].

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 condominium, the name of the natural person condo representative – or the name of the chair of the Managing Body – is to be put in the name of the representative box, in case a legal entity or other organisation is the condo representative, the name of the legal entity or other organisation, in the address of the representative box the home address of the natural person representative, in case of a non natural person representative the seat of the legal entity or other organisation is to be written.

Section 12: Data of the financial representative

The rules of financial representation are set out in the Rules of Taxation Article 9. Proof of meeting the conditions of representation must be produced to the State Tax Authority. Registration at the Directorate of Priority Affairs of the Regional Directorate of Priority Affairs and Taxpayers of NAV must be filed within 15 days of accepting representation.

Section 13: Data of the auditor

If the auditor is an economic organisation, the name and address of the person appointed to bear responsibility for the audit must also be given. The starting date of the auditor’s legal relationship must be reported to the State Tax Authority, and in case of a fix term contract, the end date as well. The auditor previously reported can be deleted by putting “T” in the code box.

Section 14: Data of associated companies

Information is to be given based on the amended Act LXXXI of 1996 on Corporate Tax and Dividend Tax, Articles 4 point 23. Please note that data on associated companies must be reported to the State Tax Authority within 15 days of concluding the contract, as stipulated in the Rules of Taxation Article 23 paragraph (4) point b).

Supplementary Sheet 3 can be used to continue.

Section 15: The effect of the Tao Act

The corresponding code is to be written in the section based on the amended Act LXXXI of 1996 on Corporate Tax and Dividend Tax, Articles 2 and 3 in connection with the effect of the Act.

Section 16: Public benefit status

Changes in the public benefit status. Based on the conditions set out in the Act on Non-profit organisations.

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Section 17: Termination of the simplified entrepreneurial tax (EVA) taxpayer status of lawyers, notaries public and patent management offices

The appropriate code must be given in the code box. Based on the provisions of the Act on simplified entrepreneurial tax (Eva Act) Article 3 paragraph (1), the Eva taxpayer status may be terminated 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 after the day when 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 of 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].
- On the day before starting liquidation or closing down procedures, otherwise on the day of discontinuation: [105].
- On the day before acquisition of the share, if a private individual (private individuals) obtain(s) a business share with more than 50 % voting rights in the economic organisation with no legal entity status with whom there was no legal membership relation in the given year; this provision must not be applied in case of inheritance: [106].

Simultaneously to reporting the discontinuation of the Eva-taxpayer status, choice to become a VAT taxpayer must be reported on Sheet F of this form.

No Eva-taxpayer status can be chosen for four fiscal years after the discontinuation of the Eva-taxpayer status.

Eva taxpayers can report their intention to leave the Eva-taxpayer status as per Eva Act Article 3 (1) a) on form 11T203.

Section 18: Reporting acquisition of shares based on the Tao Act Article 4 point 5

In this section you can report as per the Tao Act Article 4 point 5 share of at least 30% of the called-up share capital acquired as per the national laws in a legal entity, in a company with no legal entity status, or in a non-resident person. The report can be filed within 30 days after the acquisition, after which no request for verification is accepted.

A transgression of the specified threshold is marked with a “U”, while the termination of an ownership of such proportion is marked with “T”. You need to indicate all relevant data also in case of “T” termination, except if the termination concerns an acquisition reported in the year 2009 or earlier. If a taxpayer does not fall within the effect of Tao Act then it must not fill in this section. The detailed data for the acquisition of shares shall only be given in case of an acquisition of (business) shares.

In case of an acquisition of shares we ask you to inform the State Tax Authority on the date, measure of the acquisition of shares and indicate the data of the company in which the acquisition of shares was done. The filling in of all data fields is mandatory, except that of the tax number if the foreign company does not have any domestic tax identification code.

Section 19: Registration of companies with real estate holdings

As per Rules of Taxation Article 17 (16) the taxpayer shall file a notice by August 31 each year if it is to be recognized as a company with real estate holdings under the Act on Corporate Tax and Dividend Tax, 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 tax is submitted – concerning the sale of any share in the company by its non-resident members, the date of sale, the face value of shares, and on the member’s state of residence. In Section 19 the taxpayer may be recognized as company with real estate

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holdings or terminate being recognized as such. Data of members may be reported on Supplementary Sheet 11. Note that you may file this notice by August 31 of the given year according to the law.

Filing a notice with such information is obligatory for the first time regarding the corporate tax return of tax year 2010.

Under Tao Act Article 4 point 18/a 'company with real estate holdings' shall mean:

- a) Any taxpayer 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 the Republic of Hungary has no agreement on double taxation or the agreement provides for the taxation of capital gains in Hungary,providing 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 tax return of the given year;
 - b) provisions of a) shall not apply if the taxpayer is listed on a recognized exchange.

1. Registering that it shall be recognized as company with real estate holdings regarding the given tax year: put "U" (New registration) in the upper right corner of the Section, and give the beginning – and if known – the terminating date of the period. Statement on sales of foreign members can be done on Supplementary Sheet 11. Mark "U" next to the data of the members.
2. Modification of a previous registration: put "M" in the upper right corner of the Section, with this you may modify your previous report. Regarding beginning date of the period, at least year must be given. Marking "M" you may register/cancel members. In this case, you may put the appropriate mark ("U" or "T"), and you may as well report the end of the period previously not closed.
3. Cancellation of a previous registration: you may cancel the whole registration of the given period. At least year must be given at the beginning date of the period.

Section 20: registration of the cost sharing group. As per VAT Act Article 85 (6) ab) the subject of value added tax may establish a cost sharing group with the persons having personal legal proprietorship (membership) relations with it. Already operating taxpayers must register the establishment of the cost sharing group.

Report can be done by filling out this section as well as Supplementary Sheet 9 implicitly (new members shall be marked by putting "U", members to cancel by putting "T"). Documents listed hereinafter must be attached to the request, and you must report on their existence expressly when filling out this Section or the Supplementary Sheet:

- the presentation of the record system in its own person and of each member, which is suitable for the confident and explicit separation of the providing and availing of services defined in Article 85 paragraph (1) point p) of VAT Act from other activities;
- undertaking of joint and several responsibility upon the debts of the cost sharing group in its own person and of the members;
- the statement as per VAT Act Article 85/A (1) of the cost sharing group as well as of each member separately.

In case an already operating civil association wishes to establish a cost sharing group, request shall be filed by filling out Section 20. The cost sharing group shall be established only on the day the decision is legally binding. Documents listed hereinafter must be attached to the request of an already operating civil association:

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- the unconditional consent of the representative about the undertaking of the representation;
- the presentation of the record system of each member, which is suitable for the confident and explicit separation of the providing and availing of services defined in Article 85 paragraph (1) point p) of VAT Act from other activities;
- the certified copy of the contract about the establishment of the civil association;
- the common, explicit and unanimous request of the members on the establishment of the cost sharing group.

Civil association registering as a cost sharing group shall make a statement on its special VAT-exemption in Section 1 of Sheet F, where number 5 must be marked. A statement in line 1 of Section 6 of Sheet F must be done, as cost sharing group carries out a tax exempt activity as regards its other, special character.

The State Tax Authority shall take a decision on the subject of authorization and the cost sharing group shall be established only on the day the decision is legally binding. The State Tax Authority informs the civil association operating as a cost sharing group about the tax number in its writ of authorization.

The termination of the cost sharing group is possible by filling out Section 20; other changes by filling out Section 20 and Supplementary Sheet 9. Change in the person of the representative appointed by the members of the cost sharing group can be reported in Section 11 of Sheet B02.

1. Registering the establishment of a cost sharing group by an operating taxpayer: mark 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. Reporting of changes in data of the cost sharing group: mark „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, mark „T”, if you want to register a new member, mark „U”).
3. Termination of a cost sharing group: mark „X” in line 5 of this Section, thus all previous reports regarding the cost sharing group will be deleted from the State Tax Authority’s records.

Finally we call the attention of the civil association operating as a cost sharing group to read the filling out instructions of the Sheet B Section 11 regarding the registration of the appointed representative.

Sheet F

VAT STATEMENTS; REQUESTING AND TERMINATING COMMUNITY TAX NUMBER

On this Sheet you may make a statement on your VAT obligations and you may request or terminate a Community Tax Number.

If there is any change in your VAT payment or VAT exemption statement filed earlier (Section 5 and/or 6), the statement, meaning the relevant Section 5 and/or 6, 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.

Section 1: Special reason for being VAT taxpayer

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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 statement 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 make a statement on the method of VAT payment, and on 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 statement, the State Tax Authority will allocate code 2 (obliged to pay VAT) as your VAT code.

1. Registration of joint owners/partners: if you become a taxpayer based on the VAT Act Article 5 paragraph (2): [1]. In this case you have to fill out Section 14 on Sheet A, as well.
2. Sale of new vehicles 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 vehicle within the Community, he/she cannot act in the capacity of a tax exempt person.
3. 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 activity generating income”; if you already have a tax number, in the Section “Change taking effect”.
4. 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].
5. A civil association shall become taxable by the authorization of the State Tax Authority based on VAT Act Article 85 (6) aa): [5].

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: Statement on VAT taxability due to the termination of being an Eva taxpayer

In this Section you must indicate if you make the statement to become VAT taxpayer because you cease to be an Eva-taxpayer. Put „X” in the box. You need to fill in Section 5 or Section 6.

Section 4: Ruling out VAT taxability

You must fill this out if you are not a VAT taxpayer. Mark it with the appropriate code. If you are not a VAT taxpayer as per VAT Act Article 5: [1]. 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

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Rules of Taxation Article 178 paragraphs 18 and 23: [1]. If you are not a VAT taxpayer as per VAT Act Article 7 (agency entitled to exercise public powers): [2].

Section 5: 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 statement (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 statement 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 such 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). Can 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 these 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).
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 the organiser of a public auction.
8. Report by the 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

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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 payment obligations as per the general rules instead of the agricultural compensation system. If you mark this, point 1 must also be marked.

We inform you that according to VAT Act Article 197 paragraph (3) you may not change your choice until the end of the second calendar year after the year the choice was made.

13. 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) not considered to be a 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 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**. 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 for letting all real estate properties under this category – meaning residential property.

15. Choosing tax payment as per the general rules instead of tax exemption for non-residential real estates:

- 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 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 and non-residential real estates

- 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.

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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 (e.g. civil association forming a cost sharing group).
2. Choosing 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 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 according to VAT Act Article 197 paragraph (3) you may not change your choice until the end of the second calendar year after the year the choice was made.

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

If you comply with VAT payment obligations 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 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 (7) (special taxpayers due to the purchase of excise products): [2],
- based on Rules of Taxation Article 22 paragraph (9) (sale of product by, provision of services by/to an Eva-taxpayer): [3],
- based on Rules of Taxation Article 22 paragraph (10) (taxpayer choosing individual tax exemption due to sale of new vehicles): [4],

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- 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.

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

The taxable subject, according to Rules of Taxation Article 22 paragraph (8), has an obligation to register even if its intra community trade connection was merely that of provision or utilisation of services, for which it registered for community tax number and used that community tax number for the acquisition of goods, too. In such a case the taxable subject must be considered, until the end of the second calendar year following the year in which the said intra-community acquisition was done, regarding intra community acquisitions as if choosing tax payment according to the provisions applicable under the threshold of EUR 10.000.

Section 10: Registration based on VAT Act Article 80 paragraph (2) point 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 statement.

You may not change your choice until the end of the next calendar year after the year the choice was made as per VAT Act Article 80 paragraph (4).