

**11T201INT**  
**DATA SHEET for REGISTRATION and REPORTING CHANGES**

for the registration and reporting changes in data of foreign employers not obliged to register according to the provisions of the Hungarian law as specified in Article 56/A (2) of Act LXXX of 1997 on the Eligibility for Social Security Benefits and Private Pensions, and the Funding of These Services

to be forwarded in person, printed on paper or via post in two copies addressed to the **Directorate of Priority Affairs (Nemzeti Adó- és Vámhivatal Kiemelt Ügyek Adóigazgatósága, Általános Főosztály, 1410 Bp. Pf. 137)** or filed electronically.

**Distinguished Taxpayer,**

From January the 1st, 2011 foreign enterprise not obliged to register according to the provisions of the Hungarian law, employing insured employee according to the Hungarian law, and which does not have branch office or financial representative is obliged to register at the State Tax Authority prior to the commencement of the employment. The employer complies with this obligation to register by requesting a tax number via the completion of this Data Sheet.

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 paragraph (1) points a) and c). The State Tax Authority shall establish a tax number for the taxpayer as of the date of registration; the tax number shall be the reference number in any correspondence, payment, refund claim.

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.

**FILLING OUT INSTRUCTIONS**

Documents as proofs of the registered data can be filed in photocopies. 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.

**Header A: Data of the foreign enterprise**

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

In case you re-file the data sheet based on the notice of incorrect (incomplete) data sheet from the State Tax Authority with the correct (complete) data, you must indicate the reference number of the incorrect data sheet.

**Section 2: Type of registration**

In case of compliance with registration obligations, code 1 must be written in the code box. In case of reporting changes of data, code 2 must be written in the code box. 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

**Section 3: Effect of change**

In case of reporting changes of data, the date of the effect of the change must be filled out. 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: The name of the foreign enterprise**

**Section 5: 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.

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.

#### **Section 6: Data of the foreign enterprise**

The seat and the tax identification code as determined by the competent State Tax Authority for the foreign enterprise.

#### **Section 7: Activities**

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.

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

The activity code list can be found on the web-site of the Central Statistical Office ([www.ksh.hu](http://www.ksh.hu)).

#### **Header B: Data of the person / representative entitled to electronic administration.**

**Section 1** is to be filled out with the forename and the surname of the person (legal representative, proxy) ,**Section 2** with the name at birth, **Section 3** with the tax number and/ or **Section 4** tax identification code.

**If the tax identification code of the person, representative making the report is missing, the form is not acceptable.**

The e-mail address of the reporting person/representative may be given in **Section 5**.

**Section 6:** if you are a legal representative please choose from the codes below:

- 1 = executive officer (e.g. manager, president)
- 2 = director
- 3 = employee with the right of representation
- 14 = liquidator, receiver

**Section 7:** if you are a proxy please choose from the codes below:

- 4 = employee, member of legal age (in case of legal person or other organization)
- 5 = lawyer
- 6 = lawyer firm
- 7 = tax consultant, tax expert, certified tax expert
- 8 = **legal counsel** (in case of legal person or other organization)
- 9 = accountant (acting on behalf of the taxpayer as private entrepreneur and not as a member of a business association or organization)
- 13 = European Community jurist
- 15 = an employee or member of a business association authorized to provide accounting, bookkeeping or tax consulting services (if a legal person or other unincorporated organization is the principal)
- 99 = accountant established in an other Member State

Section 6 Section 7 cannot be completed at the same time. If you are a proxy you must indicate the date of the start or change of the authorization.

**The form signed by a permanent proxy not registered with the State Tax Authority, or not entitled to sign the Form is not valid without an attached power of attorney. You are kindly informed that the power of attorney is invalid without the joint signature of the principal(s) and the representative.**

Reporting changes of the authorization for electronic administration of tax matters a completed, regularly signed form including the change of the authorization, mandate must be attached on paper or

in case of electronic filing the scanned copy must be attached to the data sheet of reporting changes; without it the data sheet could not be processed.

On the Data Sheet there are section for reporting the withdrawal, the revocation of authorization, mandate, or the cessation of power for representation of the legal representative to electronically administer tax matters (Section 1 U/T).

The form becomes a document upon putting the place and date when and where it is filled out and upon signature.

Please write the name of the person signing in all capitals above the line “name of the taxpayer or representative (proxy)”.

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. The form signed by a permanent proxy not registered with the State Tax Authority, or not entitled to sign the Form is not valid without an attached power of attorney.

**National Tax and Customs Administration**