

11T1041INT

Data Sheet for Registration and Reporting Changes for foreign enterprise having no branch, no financial representative in Hungary, or - if the registration is made by other person than the employer – for insured person employed by the foreign enterprise on data concerning the insured person and the insurance relationship

Distinguished Taxpayer,

A foreign enterprise complies with its registration liability by completing data sheet 11T1041INT and by forwarding it to the Tax Administration (via post or electronically via the Client Gateway, or via an authorized person) as provided by Article 16 paragraph (4) in the Act XCII of 2003 on the Rules of Taxation.

According to Article 56/A paragraph (3) of Act LXXX of 1997 on the Eligibility for Social Security Benefits and Private Pensions, and the Funding of These Services if the foreign enterprise, employing a person insured according to the Hungarian law, does not have representative to meet the contribution liability and fails to register as employer all the registration, contribution payment and tax filing liabilities in relation with the employment of a natural person are to be fulfilled by the employee. This form is to be used for registration even in this case.

The Act LXXX of 1997 includes the detailed rules of insurance relationship.

The insurance along with the legal relation forming its base arises by virtue of law. In relation with the insurance registration, recording, contribution assessment, withholding and filing obligation rests on the employer. This obligation comprises the foreign employer who employs an employee in the territory of the Hungarian Republic in the framework of legal relation with insurance obligation, moreover the foreign employer who employs an employee that is subject of the Regulation (EC) No. 883/2004 on the coordination of social security systems.

The commencement of the insurance shall be reported on the first day at the latest, the termination and the suspension of insurance must be reported within 8 days.

Any other change of the registered data must be reported to National Tax and Customs Administration (NAV) within 15 days of the change as provided by Article 23 paragraph (1) of XCII Act of 2003.

Method of filing the Data sheet

The data sheet No. 'T1041INT may only be downloaded (free of charge) from the web site of the tax authority. You are kindly informed that on the home page of NAV new versions of the Data Sheet and the Filling Out Instructions may appear, please always complete the most recent version.

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

If the registration is made by the employee the printed Data sheet should be filed in person or forwarded via post or electronically via the Client Gateway to the Tax Directorate of the competent County determined by the place of residence or in the absence of such by the abode of the employee.

The completion of the Main page of the Data Sheet

To be completed by a foreign enterprise or by a private individual employed by foreign enterprise.

1. The tax number of the foreign enterprise: to be completed if the reporting is made by the foreign enterprise.

Tax identification code of the employed individual: to be completed if the reporting is made by the employee employed by the foreign enterprise.

If the reporting is made by the employee the tax identification code given by the state of residence of the foreign enterprise shall be written on the form.

2. Name of the foreign enterprise.

3. Address of the seat: The seat of the foreign enterprise.

Section 4: You are requested to complete this section only if correction must be made either on the main page or on one of the supplementary pages as response to the notification made by the State Tax Authority.

5. Type of data reporting: The type of data reporting. Mandatory to be completed in every cases. Select the type of data reporting from among the options. Indicate your option in the code box after the selected type as follows:

- „U” (new): in case of new or previously not reported insurance relationship. (new data are reported)
- „V” (change): select this type if there is a change in a previously established and reported insurance relationship (termination of relationship, suspension).
- „T” (deletion): select this type if the reported insurance relationship is actually not established (e.g.: the work fails to take place). All the reports belonging to the given relationship are retrospectively deleted.

PERSONAL DATA OF THE INSURED INDIVIDUAL

Section 1: Please fill in the personal data of the insured person.

Sex of the insured: write 1 if the insured person is a man, respectively 2 if the insured person is a woman.

Citizenship of the insured individual: The citizenship of the insured on the day of filing the form. The ISO 3166-1 list of codes includes the codes for citizenship, that is available on the internet address http://hu.wikipedia.org/wiki/ISO_3166-1. Please note that according to the Newsletter under http://www.iso.org/iso_3166-3_newsletter_i-5.pdf Serbia and Montenegro are allocated new codes (Serbia - 688, Montenegro - 499). In case of Hungarian citizen the code is „348” and “Hungary” in the case of a stateless person the code is 000”, and “stateless” must be written.

DATA OF THE LEGAL RELATIONSHIP

2. The start of the legal relationship: The first day of the insured period giving rise for the tax payment liability shall be written in this line.

3. The end of the insurance relationship: The last day of the insured period giving rise to tax payment liability shall be written in this line. If the relationship is made for a defined period the beginning and the end of the relationship may be reported at once.

4. The beginning of the suspension of insurance: in this section the first day of the suspension of the insurance during the employment contract shall be written, (e.g.: the first day of the period without obligation to work and without income giving rise to tax payment)

5. The end of suspension of the insurance: the last day of the period of insurance suspension during the employment contract shall be written (e.g. the last day of the period without working liability and income giving rise to tax payment.)

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 / proxy”. The representative or proxy may sign the document as provided in Article 7 paragraph (1) – (3) of Act XCII of 2003.

In case the data sheet is signed by a proxy, the power of attorney must be attached to the sheet, and this must be indicated by an “X” in the code box next to the signature. In such cases the sheet is not valid without the attached power of attorney.

If the form is signed by a permanent proxy as per Act XCII of 2003 who is duly registered with the State Tax Authority and is entitled to sign the given Data Sheet, this fact must be indicated in the appropriate code box under the signature on the Main Page. The form signed by a permanent proxy not registered with the State Tax Authority, or not entitled to sign the Data Sheet is not valid without an attached power of attorney. Only in case of a permanent proxy who is duly registered with the State Tax Authority and is entitled to sign the given Data Sheet without an attached power of attorney. The authorization should include the date of the power of attorney and the relevant data for identification of the principal and the authorized person.

National Tax and Customs Administration