

## **17T34**

### **DATA SHEET**

**for uniquely issuing tax identification number, customs identification number to private individuals, for settling data discrepancies and reporting postal address**

### **INFORMATION**

on how to fill out the Data Sheet

The Data Sheet shall be filled out by an individual:

- who has not yet received a tax card,
- whose data on his/her tax card are different from those on the personal identification card,
- whose tax card is destroyed, damaged, stolen or lost,
- who earns taxable income, or applies for a budgetary subvention for the first time,
- who uses this Data Sheet to apply for a tax card for a child to attest the tax identification number officially generated on the basis of Article 5 (1) (b) of Act CLXXIV of 2005 on the support to young people at the beginning of their career,
- who has a tax number and/or tax identification number and wishes to report a postal address,
- who applies for a customs identification number,
- who reports changes in data in connection with the application for the customs identification number.

This Data Sheet shall be filled out by a paying agent and/or municipal tax authority if the establishment of the tax identification number of such a Hungarian or non-Hungarian citizen is requested, who has no tax identification number and receives, from time to time, taxable income in Hungary on an ad-hoc basis, on which the paying agent must report.

The public employment agency contacts the National Tax and Customs Administration (hereinafter: NTCA) at the request of a third country citizen by filling out this Data Sheet for the issue of the tax identification number.

Data Sheet 17T34 can be downloaded from the NTCA website free of charge. Please note that new versions of the Data Sheet and the Instructions for Filling out the Data Sheet may be published in the website. Before filling out the Data Sheet, please check for its latest version.

### **Filling out hard copies**

In case you wish to fill out the form in hard copies (via post or in person), please submit two copies to any county (Budapest) tax and customs directorate of the NTCA.

Upon the request of taxpayers specified in Article 63 (1) *e*) and *h*) of Government Decree 485/2015 (XII.29.) on the competence of the organizational units of the National Tax and Customs Administration - in the cases specified in Article 22 (1) - submitted in person at the customer service units designated by the Head of the state tax and customs authority, any county tax and customs directorate may proceed.

**In case a Data Sheet is sent by postal mail**, copies of the documents verifying the registered data shall be attached to such Data Sheet.

**Persons visiting in person shall present the documents verifying relevant data.**

### **Electronic filling out**

Please note that in case you wish to comply with your obligation to register or report changes in data electronically, the Data Sheet shall be filled out in a single copy via the Client Gateway (Ügyfélkapu). In this case you may attach the verifying documents in a scanned format (in image format, i.e. \*.jpg, \*.tif, \*.bmp, \*.gif, or \*.pdf).

*We wish to call your attention to the fact that if you request replacement of your tax card due to changes in your data, you must send the original of your former tax card containing wrong data to our administration. Processing of the Data Sheet shall be possible only with the simultaneous withdrawal of the former tax card, therefore you are kindly requested to either send it to our administration by postal mail, or to submit it via our customer service in person.*

Should you have any other questions on the Data Sheet or the rules on taxation, for more information please visit the NTCA website (<http://www.nav.gov.hu>), or call our blue number +36-40-42-42-42 accessible from all telephone and mobile networks.

## **INSTRUCTIONS FOR FILLING OUT**

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

Main parts of the Data Sheet:

**The first unnumbered section shall be completed by the NTCA.**

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

### **Section 1:**

Section for the reference number of the Data Sheet to be corrected upon notice from the NTCA:

*If you fill out the form as a corrected form for an incorrect (incomplete) form based on the notice from the NTCA, the reference number of the incorrect form must be indicated here. NAV communicated the reference number of the form in a Notice. In the Data Sheet submitted for correction, not only the incorrect data shall be corrected (provided). All data relevant for the report (report of change) shall also be repeated therein”.*

## **Section 2**

Please indicate here whether or not you have a tax identification number:

If you do not have a tax identification number, enter 'X' in the 'no' code-box.

If you have a tax identification number, enter 'X' in the 'yes' code-box, and also indicate your tax identification number, please.

Please indicate here whether or not you have an EORI/ VPID number issued in Hungary:

If you do not have a customs identification number, enter 'X' in the 'no' code-box.

If you have a customs identification number, enter 'X' in the 'yes' code-box, and also indicate your EORI/VPID number, please.

Please indicate here whether or not you have an EORI number issued in another member state:

If you do not have an EU customs identification number, enter 'X' in the 'no' code-box.

If you have an EU customs identification number, enter 'X' in the 'yes' code-box, and also indicate your EORI number, please.

These code-boxes may be completed by foreign citizens only!

## **Section 3:**

In the code-box for the reason of filling out the Data Sheet, please indicate the corresponding number selected from the list.

If for the reason of filling out this data sheet you enter:

- code 1 to 9 or code 28, you must fill out the entire Section;
- code 27, 29 or 30, and if you are a foreign citizen, please enter the natural personal identification data as known to you, and if you are a Hungarian citizen, as provided by Article 20 (1) of Act XCII of 2003 on the rules of taxation (hereinafter called: Rules of Taxation) (surname, forename(s), surname and forename(s) at birth, place and date of birth, mother's surname and forename(s) at birth, place of abode), and if you as a private individual have a postal address, please indicate that address, too;
- code 31 (reporting postal address), only the surname and forename(s) must be filled out.
- For private individual taxpayers, based on the report contained in Article 9 of Regulation 952/2013/EU laying down the Union Customs Code, the National Tax and Customs Administration shall issue a customs identification number according to point (18) of Article 1 of Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code. If, as „reason for

filling out the form“ you indicate code no. 43 (application for a customs identification number together with a tax identification number), no. 44 (application for a customs identification number in the case of private individuals with tax identification number), or no. 45 (reporting changes in data in connection with customs identification number of private individuals with VPID number), then you must fill Section 3 thoroughly out, together with the relevant lines of Section 6. Reporting of the postal address is also possible by filling out Section 5.

Issuing a tax card is free of charge if

- issued for the first time,
- issued with amended data due to wrong or changed data, with the simultaneous submission of the previous original card,
- the person received a damaged card,
- it was stolen,
- the person did not receive individually produced card.

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

The rate of the administration service fee corresponds to the general procedural charge: **HUF 3000,-. The administration service fee shall be paid by bank transfer or cash transfer order to NAV's account for the collection of administrative services fees related to the issue of tax cards with the account number 10032000-01079074.** The administration service fee may also be paid by cash equivalent instruments (bank card) at the designated customer service units.

You must indicate your tax identification number in the transfer slip or cash payment order!

In default of tax identification number please provide your personal identification data in the announcement heading of the transfer slip.

*Please note that if you indicate your tax identification number incorrectly, or fail to indicate it in the transfer slip or cash payment order, or you make payment to a wrong account number, it may, in certain cases, prevent the processing of the submitted Data Sheet and the production of the new tax card, and therefore we kindly ask you to act with deliberation when making the payment. If you have no tax identification number available, we suggest that you visit our customer service unit closest to you.”*

*If you have the PIN code necessary for using the Client Contact Center of the NTCA you can comply with your notification liability and you can request a certificate on your tax identification number with the assistance of our officials dialling the following telephone number 06-40/20-21-22. In case you do not have client identification number you can request it by submitting the form “TEL”.*

### **Private individual's data**

If a problem is raised in connection with natural personal identification data (surname, forename(s), surname and forename(s) at birth, place of birth, mother's surname and

forename(s) at birth), please enter an 'X' in the code-box at the front of the line where the subject data shall be corrected/changed.

Data boxes of the citizenship line must be filled out by Hungarian and non-Hungarian citizens alike.

Please enter your surname in the data boxes of the surname line. The first two data boxes are reserved for the 'dr.' title only (do not enter Sr., Jr., wd.).

Please enter your forename(s) in the data boxes of the forename(s) line. (The first two boxes are reserved for the 'dr.' title only).

Please enter your surname as per your personal identification documents in the data boxes of the surname at birth line.

Please enter your forename(s) as per your personal identification documents in the data boxes of the forename(s) at birth line.

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

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

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

Please enter your mother's surname as per your mother's birth certificate in the mother's surname at birth data boxes.

Please enter your mother's forename(s) in the data boxes of your mother's forename(s) at birth line.

Please enter your abode address (place of abode or place of stay) based on the reporting individual's personal identification card in the data boxes of the abode line: postal code, name of locality, name of public place, type of public place (street, road, square, etc.), number, or, if there is none, the topographical lot number, the number of the building, staircase, floor, and door, if applicable. Foreign citizens shall enter your place of abode in Hungary, or, without that, your place of stay in the data boxes here. If you have none of the above, please leave the data boxes empty.

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

Please enter the address in the postal address for tax card data box where you wish to have your tax card posted – if different from the abode address or correspondence address. You may enter the name of a company/institution as well, if you wish to have your tax card posted there.

#### **Section 4:**

It is mandatory to fill out the name, tax identification number, address of the entity (paying agent/municipal tax authority/public employment agency) requesting the tax identification number.

This shall be filled out by the applicant for the tax identification number if it is a paying agent, a municipal tax authority or a public employment agency requesting the issue of a tax identification number for a private individual, and marked code 27, 29 or 30 as the reason for application in Section 3.

The Data Sheet shall be filled out by the paying agent that requests the establishment of a tax identification number for such a Hungarian or non-Hungarian citizen that has no tax identification number and receives, from time to time, taxable income in Hungary on an ad-hoc basis, on which the paying agent must report. If the private individual already has a tax identification number, he/she shall inform the paying agent thereof.

The Data Sheet shall be filled out by the municipal tax authority if it requests the issue of the tax identification number for a private individual having no such number.

Based on Article 24 (3) of the Rules of Taxation, NAV shall keep record of private individuals having no tax number – in the case of private individuals with foreign citizenship their citizenship as well – under their tax identification number.

Pursuant to Article 24 (4) of the Rules of Taxation, the municipal tax authority shall keep record of the taxpayer as described above. If the taxpayer has no tax identification number, he/she shall provide the data listed in Article 20 (1) of the Rules of Taxation necessary for the establishment of the tax identification number to the municipal tax authority when filling out a tax return. At the request of the municipal tax authority, if the data listed in Article 20 (1) of the Rules of Taxation are provided, the state tax and customs authority shall establish the tax identification number of the person having no tax identification number, and shall inform the municipal tax authority thereof. The municipal tax authority shall then inform the private individual thereof.

Pursuant to Article 24 (5) of the Rules of Taxation, interests based on the Act on personal income tax may be paid or credited by the paying agent to a private individual even without a tax identification number.

Pursuant to Article 5 (2) b) of Act LXXV of 2010 on simplified employment, at the request of a third country citizen, the public employment agency shall contact the national tax and customs authority for the issue of the tax identification number.

#### **Section 5**

This Section shall be filled out by private individuals reporting postal address and marking code 31 in Section 3 for the reason for filling out the Data Sheet.

Pursuant to Article 16 (3) f) of the Rules of Taxation, the Data Sheet shall be filled out by the private individual taxpayer (who has a tax number and/or tax identification number) whose postal address is different from the registered seat /place of business of a self-employed entrepreneur, or from the place of abode or place of stay of a private individual with no tax number as indicated in his/her personal identification document. Pursuant to Article 23 (1)-(2)

of the Rules of Taxation, any change in the postal address shall be reported within 15 days of such change.

Please enter the 11-digit tax number in the data boxes for the tax number (if you are a self-employed entrepreneur or a private individual having a tax number).

In the section of postal address, please enter the address where you wish to receive any correspondence from the tax authority. Enter 'U' or 'T' in the code box if you report a new ('U') postal address, or if you delete ('T') a postal address.

Please note that the postal address as given in the Data Sheet shall overwrite the address registered in our records earlier.

Please take care of deleting your reported postal address in case it does not exist anymore for any reason (and you wish all future correspondence to be addressed to your permanent residence or place of stay).

By reporting a postal address, the private individual gives their consent to the state tax and customs administration to use or handle this data in the context of performing or executing their tasks defined in law.

## **Section 6**

If you request a customs identification number and indicate code 43, 44 or 45 as the reason for filling out the form, or if you already have a customs identification number, please use this Section to provide the data, or any changes thereof, necessary for procedures falling within the competence of the customs authority. The numbers of the 'document type' columns mean: (1) travel document; (2) personal identification document; (3) other document. In the case of any change, you do not have to request that the data of travel documents be deleted, since such data registered in the records will be replaced with the new data. If you enter 'U' next to the 'nationality' code-box, the nationalities given in the code-boxes will be shown, if you enter 'T', they will be deleted from the records of the tax and customs authority.

You have to apply for an EORI number if you needed a customs identification number to fulfil your customs liabilities, whereas you only needed to apply for a VPID number should you require a customs identification number to fulfil your registration tax liability only.

If you apply for a VPID number for fulfilling your registration tax obligations, please put an "X" in the code box.

Any taxpayer holding a VPID number from earlier than 1 January 2017, but has not applied for it to be applied as an EORI number too, must now apply for an EORI number, as customs identification number, to be able to fulfil customs liabilities.

## **Section 7**

If you request a certificate of the tax identification number, enter 'X' in the code-box. The issued certificate will be a thoroughly valid substitute of the tax card until its receipt. The certificate is valid only if accompanied by personal identification documents.

*If you have the PIN code necessary for using the Client Contact Center of the NTCA you can comply with your notification liability and you can request a certificate on your tax identification number with the assistance of our officials dialling the following telephone number 06-40/20-21-22. In case you do not have client identification number you can request it by submitting the form "TEL".*

## **Last unnumbered Section**

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

You are requested to indicate the data of filling out and – in case of submitting (non-electronic) hard copies – sign the Data Sheet.

It is possible for the representative or proxy, as specified in Article 7 of the Rules of Taxation, of the taxpayer to sign the form. If the form is signed by the proxy, a Power of Attorney is to be attached (except in the case of a permanent proxy as determined in Article 7 (5) of the Rules of Taxation, and duly registered with the national tax and customs authority, who is entitled to sign such document), and this fact must be indicated by an 'X' in the code-box under the signature line. In such cases, without a Power of Attorney attached, the form shall be deemed void. If the form is signed by a permanent proxy as determined in Article 7 (3) of the Rules of Taxation and duly registered with the national tax and customs authority, and also entitled to sign such document, this fact must be indicated by an 'X' in the code-box under the signature line. Please note that if the form is signed by a permanent proxy who is not duly registered with the national tax and customs authority, or who is duly registered but is not entitled to sign such document, the form shall be deemed void without a Power of Attorney attached; it is not necessary to attach a Power of Attorney only if the form is signed by a permanent proxy duly registered with the national tax and customs authority and entitled to sign such document. The Power of Attorney must include all data necessary to duly identify both the authorizing party and the authorization holder, as well as the date of authorization. Article 7 (1) and (5) of the Rules of Taxation provide for the representation of a private individual taxpayer.

**National Tax and Customs Administration (NTCA)**