

Guidance for tax exemption

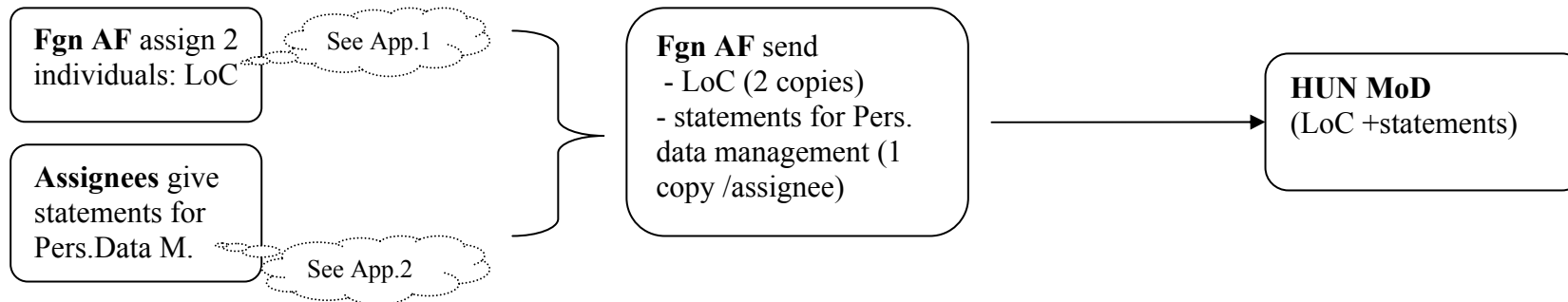
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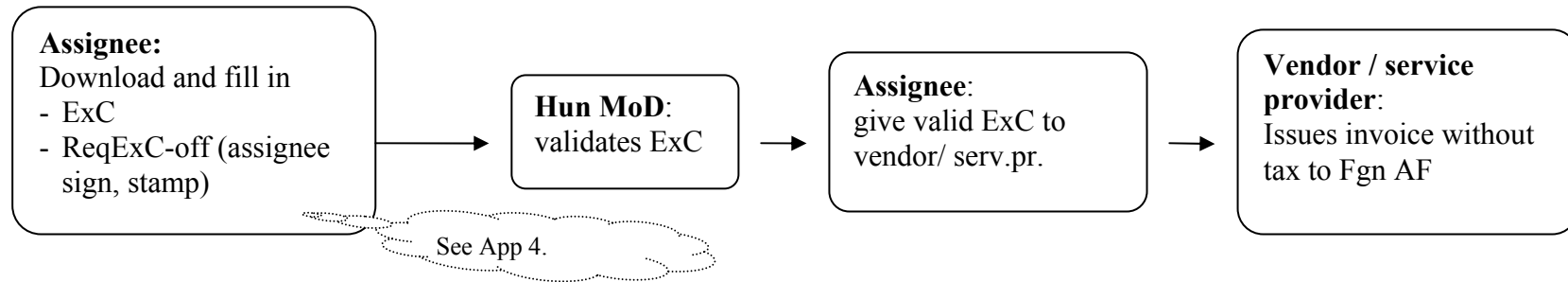
Purchase for official purposes by foreign armed forces: VAT exemption

The foreign armed forces deployed to Hungary are exempted from VAT in case of any official purchase if it is in connection with common defence efforts. The exemption in case of VAT is **direct**, thus the armed force does not have to pay the tax in advance.

1. The foreign armed force (Fgn AF) has to send a Letter of Commission (2 original copies) (see Appendix 1) to the HUN MoD through diplomatic channels (Ministry of Defence, Department for International Cooperation, 1055 Budapest, Balaton u 7-11). The armed force assigns two individuals of its personnel to certify the fact that the purchase applies with the conditions mentioned above. According to the HUN legal provisions concerning personal data management, the assignees need to give a statement to authorize the HUN MoD to manage their personal data (1 original copy / assignee) (see Appendix 2).



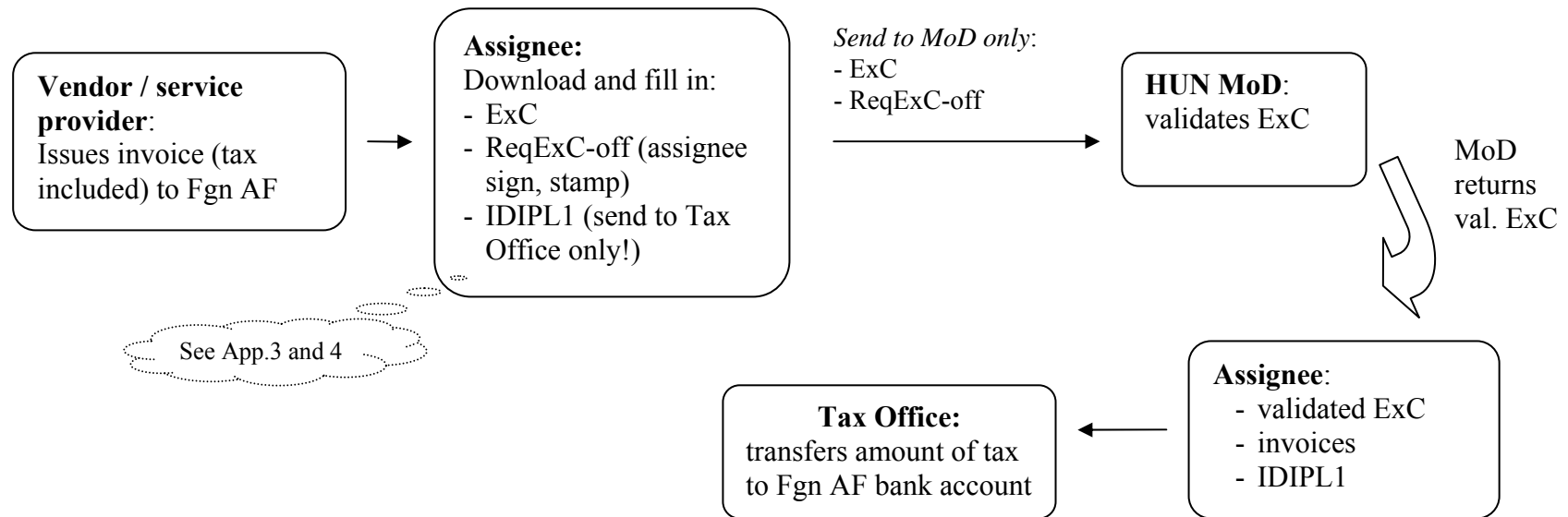
2. Before the first request you need to download a printed form from the website of the Tax Office, called „Exemption certificate” (ExC) (See Appendix 3-how to download). As you cannot sign this form, you need to fulfill the „Requesting exemption certificate for official purchase”(ReqExC-off) (see Appendix 4). The assignee has to sign and stamp this form and send both printed forms to MoD by mail to the following address: **HUN MoD Economic and Finance Agency 1885 Budapest, P.O. Box : 25**. After validating the ExC, MoD will return the form to the assignee. This ExC entitles the vendor/service provider to issue the invoice without tax. **POC: Maj Norbert Szelezsan, 1stLtc Bernadet Németné Simon phone:+3612365125 Fax:+3612365228 email: hmkpuneo@hm.gov.hu**



Purchase for official purposes by foreign armed forces: Excise tax exemption

The exemption in case of excise tax is **indirect**, thus the armed force has to pay the tax in advance and later submit a request for tax refund.

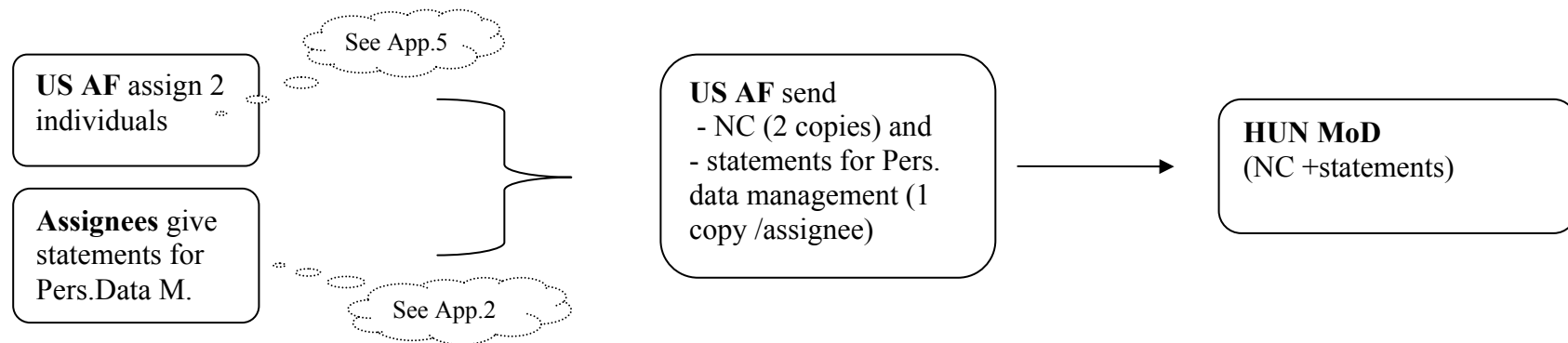
3. The first step is the same as in case of VAT process above. After that the assignee needs to download a printed form from the website of HUN Tax Office, called IDIPL1 (applying for tax refund-see Appendix 3). Besides that the „Exemption certificate” (ExC-see Appendix 3) and „Requesting exemption certificate for official purchase”(ReqExC-off) (see Appendix 4) are also needed to be mailed to the same address as above, but the IDIPL1 (and the invoices/importation documents) have to be sent to the Tax Office only! The MoD will return the ExC after validation. Having this, the invoices and the filled and signed IDIPL1 form, please send them to the Tax Office.



Purchase for personal purposes by members of foreign (US) armed forces personnel:

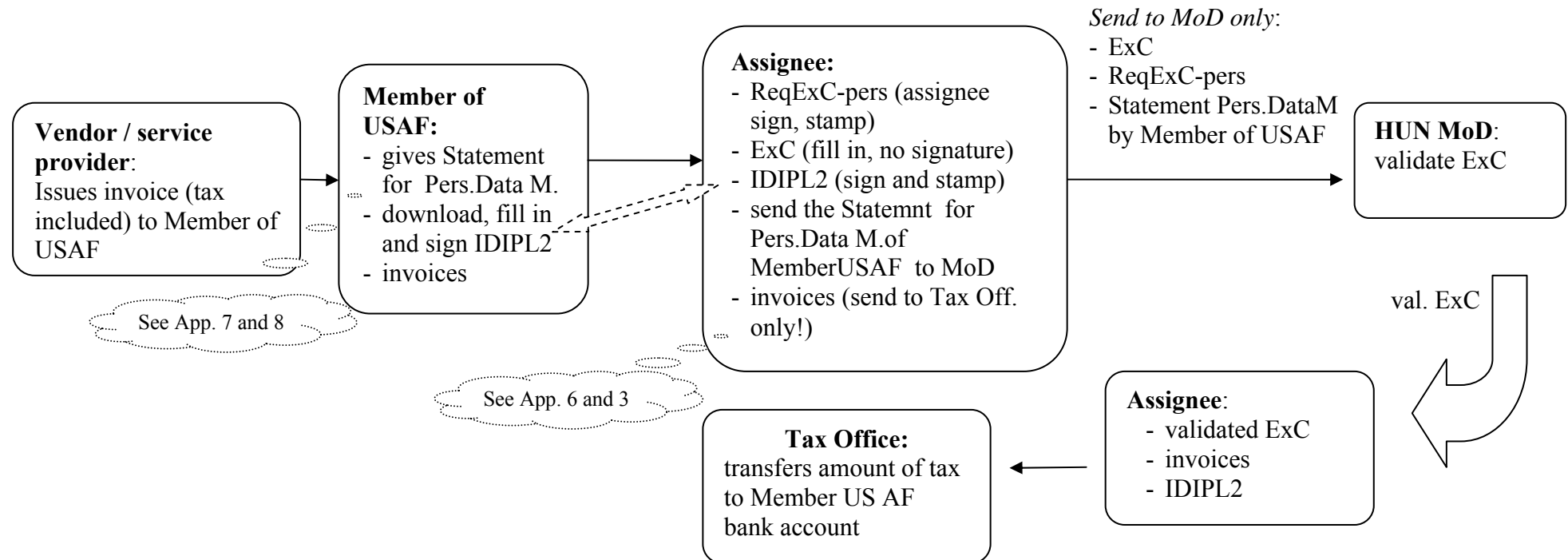
The members of foreign armed forces personnel deployed to Hungary are exempted from VAT and excise tax in case of any purchase for their personal purposes. The exemption is indirect, thus the individual has to pay the taxes in advance and is entitled to apply for tax refund afterwards.

1. The foreign armed force (US AF) has to send a National Certificate (2 original copies) (see Appendix 5) to the HUN MoD through diplomatic channels (Ministry of Defence, Department for International Cooperation, 1055 Budapest, Balaton u 7-11). The armed force assigns two individuals of its personnel to certify the fact that the applicant is a member of the respective armed force and deployed to Hungary. The certification can cover the timeframe of their deployment only. According to the HUN legal provisions concerning personal data management, the assignees need to give a statement to authorize the HUN MoD to manage their personal data (1 original copy / assignee) (see Appendix 2).



2. After the purchase the member of USAF can request tax refund. As the Act of personal data management requires the agreement of each individual concerned, the MoD needs a statement for Personal data management not only from the assignees but also from the member of USAF (see Appendix 7). You need to download a printed form from the website of the **Tax Office**, called „Exemption certificate” (ExC) (see Appendix 3). As you cannot sign this form, you need to fulfill the „Requesting exemption certificate for personal purchase”(ReqExC-pers) (see Appendix 6). The assignee signs and stamps this form. In this form in box of entitled person you must indicated the personal data of member of USAF. Besides that the „Application form for VAT and excise tax refund” (IDIPL2 – available at the website of the Tax Office: see Appendix 8) is necessary, which has to be signed by both the assignee and the member of USAF. You send the ExC and ReqExC-pers to HUN MoD,

which after validation will return the ExC to the assignee. Then the validated ExC, the invoices and the IDIPL2 forms have to be sent to the Tax Office.



Letter of Commission / Megbízó Levél

A fegyveres erő kiállító szerve / Issued by (armed force):

1. Ez a Megbízó Levél tanúsítja, hogy az abban foglalt személyek igazolhatják a fegyveres erő hivatalos beszerzéseit a NATO / PfP SOFA alapján történő forgalmi adó alóli mentesítés céljából.

This Letter of Commission (LoC) is intended to verify that the individuals listed below are entitled to certify official purchases for VAT exemption under the NATO / PfP SOFA.

2. Az alábbi személyek képzettek és felhatalmazottak arra, hogy igazolják az alábbiakban megnevezett fegyveres erő általi beszerzések hivatalos célját.

The following individuals are qualified and commissioned to certify that goods and services are purchased for official usage by the (armed force / element / address):

.....

a. (név / name)

(1) Rendfokozat / Rank:

(2) Személyazonosító okmány száma / ID Number:

(3) Érvényességi idő / Valid by:

(4) Aláírás és pecsét minta / Sample of Signature and Stamp:

b (név / name)

(1) Rendfokozat / Rank:

(2) Személyazonosító okmány száma / ID Number:

(3) Érvényességi idő / Valid by:

(4) Aláírás és pecsét minta / Sample of Signature and Stamp:

3. Ez a Megbízó levél az aláírásától kezdődően érvényes. / This LoC shall take effect immediately.

Kiállítás ideje / Date of issue:

 (kiállító hatóság aláírása / signature of issuing authority)

Adatkezelési nyilatkozat megbízó levélhez és nemzeti igazoláshoz

Alulírott (.....név)(szül. év).....(személyazonosító okirat száma)) hozzájárulok ahhoz, hogy a személyes adatok védelméről és a közérdekű adatok nyilvánosságáról szóló 1992. évi LXIII. törvény rendelkezéseinek megfelelően, a Magyar Honvédség központi pénzügyi feladatok ellátásáért felelős szerve a hatósági eljárás során a (fegyveres erő) által kiadott nemzeti igazolásban / megbízó levélben * foglalt személyes adataimat kezelje.

Statement for data management

..... (name)(date of birth).....(ID No.) agrees to the management (storage) of his/her personal data contained in the national certificate / letter of commission* issued by (armed force) by the competent organisation of the Hungarian Ministry of Defence, in accordance with the applicable Hungarian laws and regulations concerning the management of personal data.

Kelt/Dated:

.....
aláírás/signature

Készült: 2 példányban

Egy példány: 1 lap

Kapják: 1. sz. példány: A megbízó levélben / nemzeti igazolásban foglalt személy
2. sz. pld: Irattár

* A megfelelő aláhúzendő! To be underlined!

How to download ExC and IDIPL1?

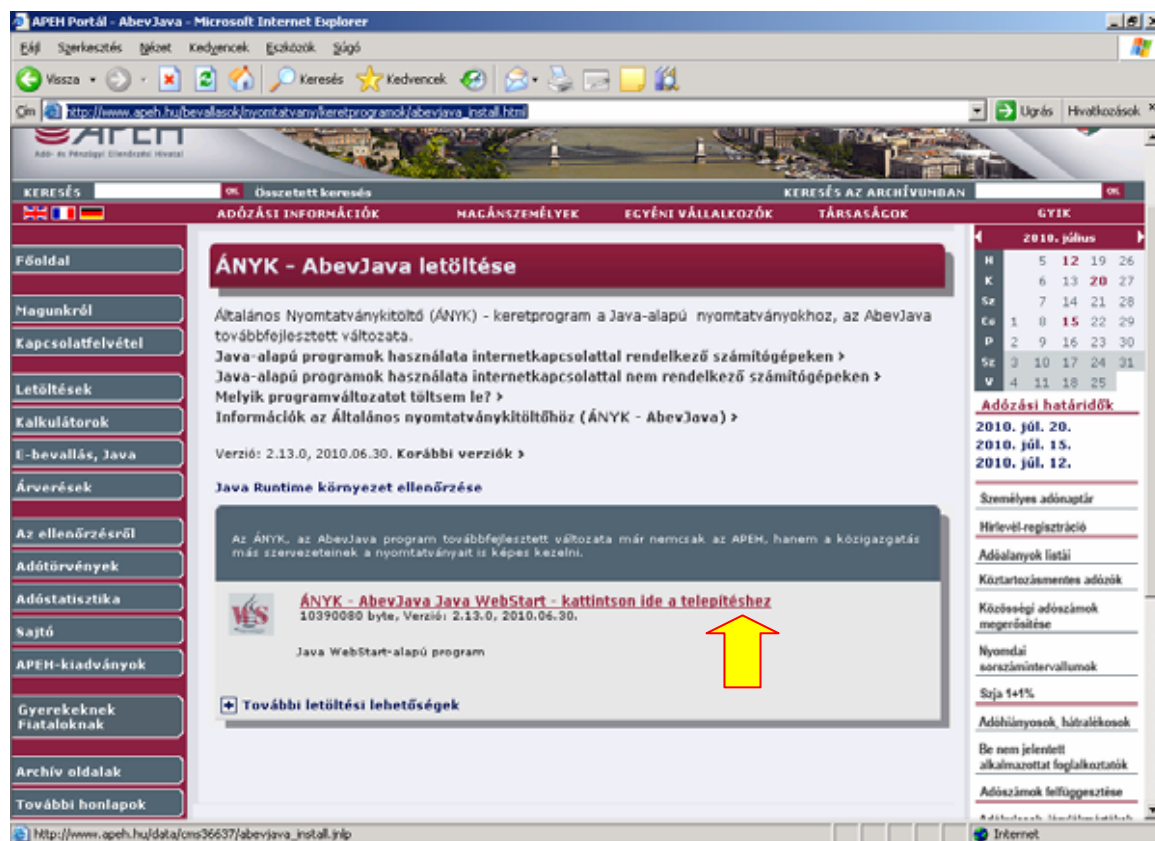
The application forms for direct tax exemption are available on the website of the Hungarian Tax Office. http://en.apex.hu/for_diplomats

1. First the framework software (Java webstart) has to be downloaded by following the steps below:

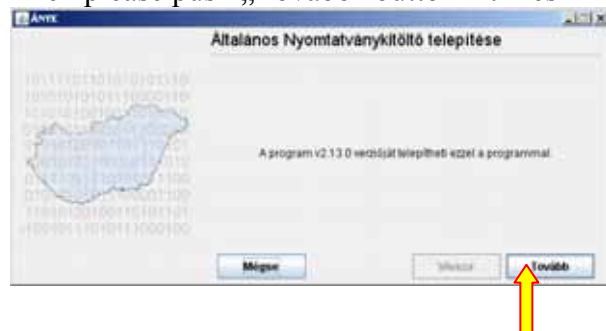
Available at the following link:

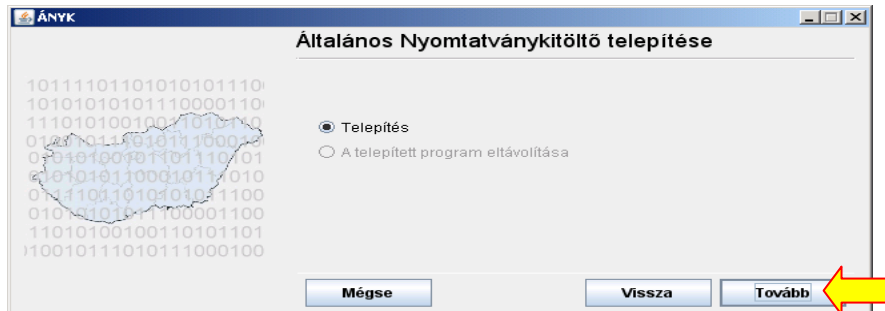
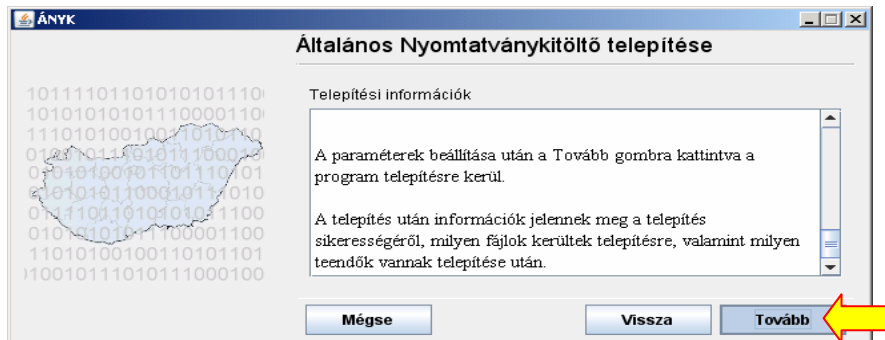
http://www.apex.hu/bevallasok/nyomtatvany/keretprogramok/abevjava_install.html

Please download „ÁNYK - AbevJava webstart” software, which will ask for confirmation of running after verification. **Please be aware that to run this software you will need Java 1.6 or newer.**

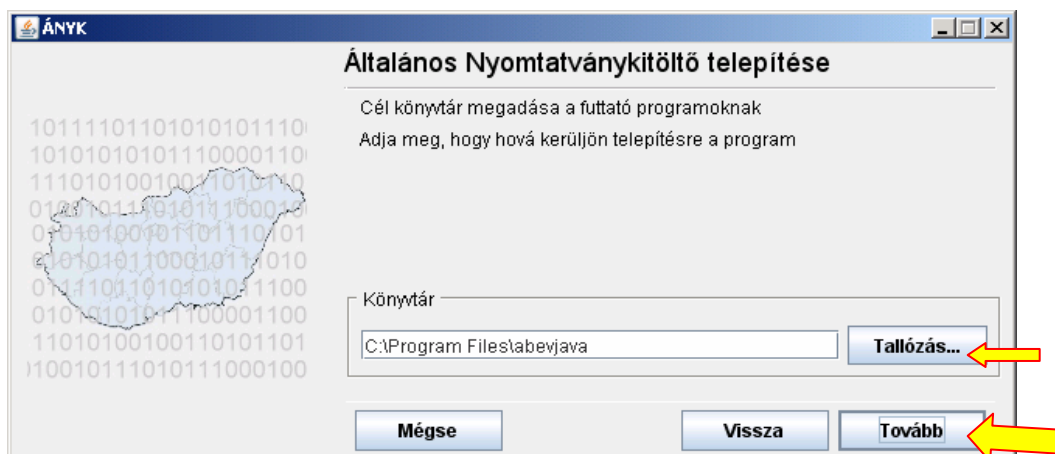


Then please push „Tovább” button 4 times



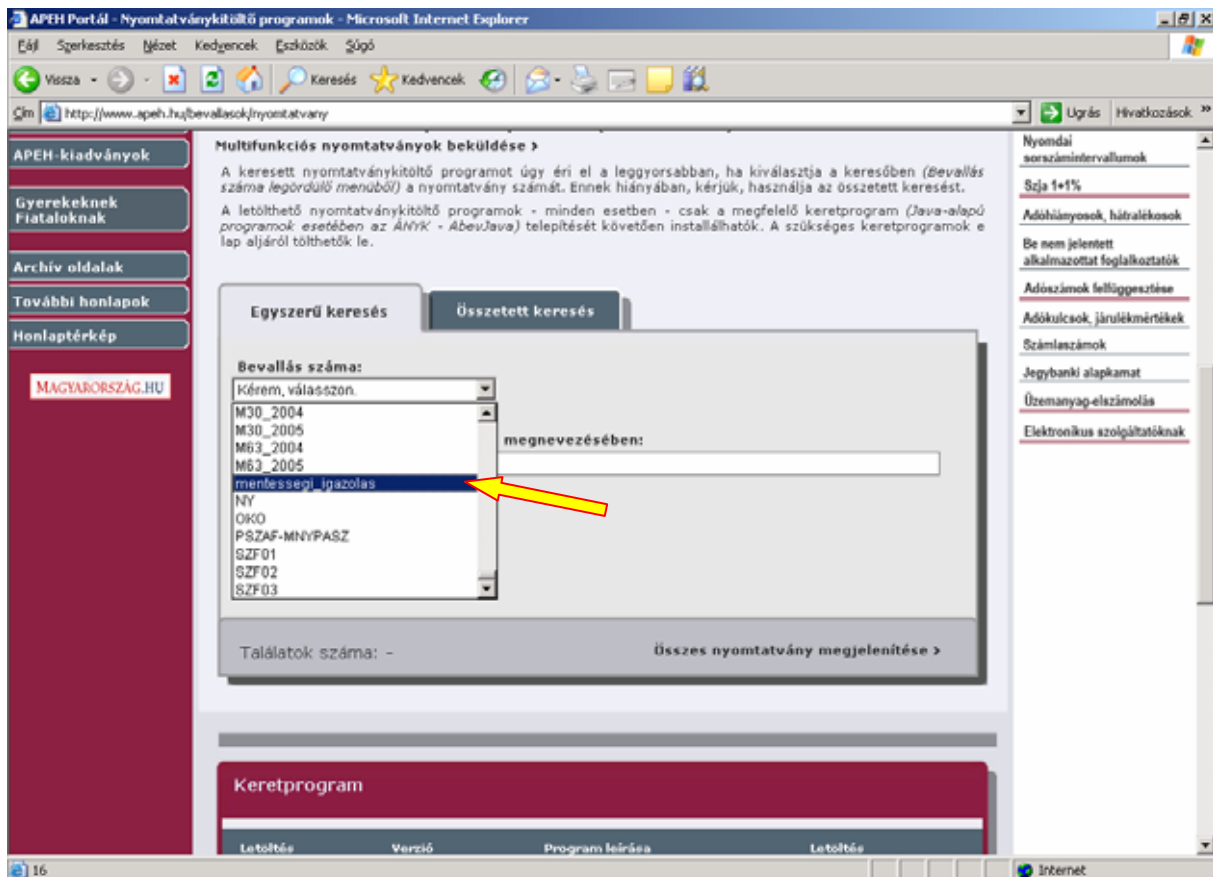


Here you can define the folder where to download the program on your PC by using the browser button „Tallózás...”. After that please click on the „Tovább” button

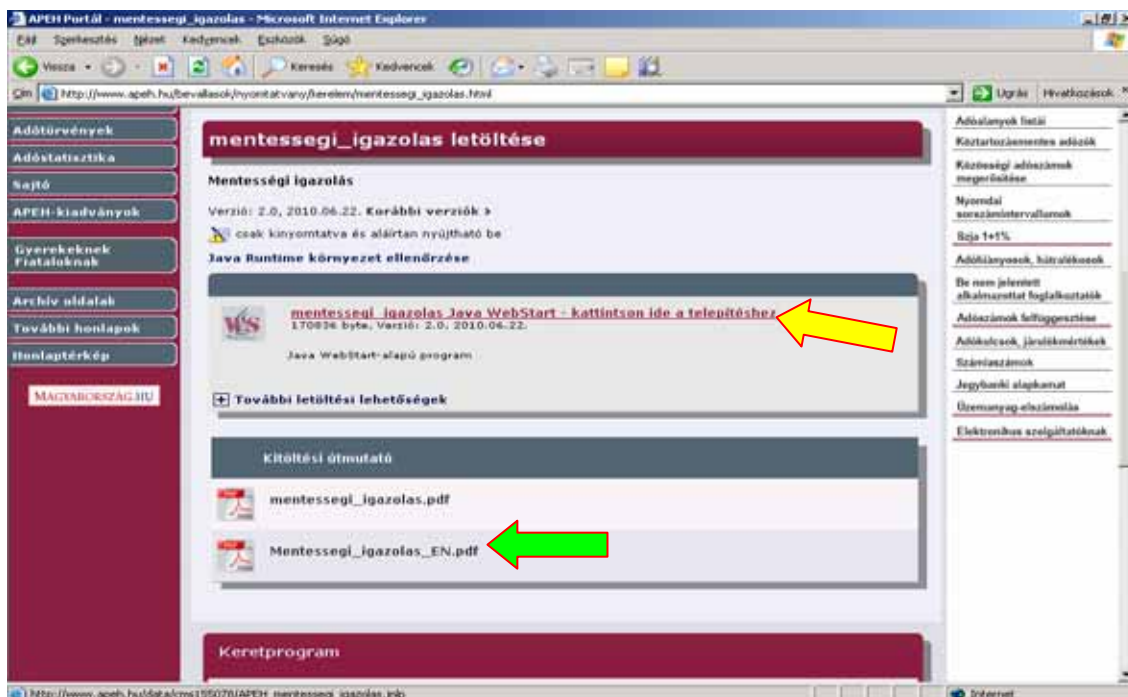


2. In order to download the application forms, please go to the following link:
<http://www.apenh.hu/bevallasok/nyomtatvany>

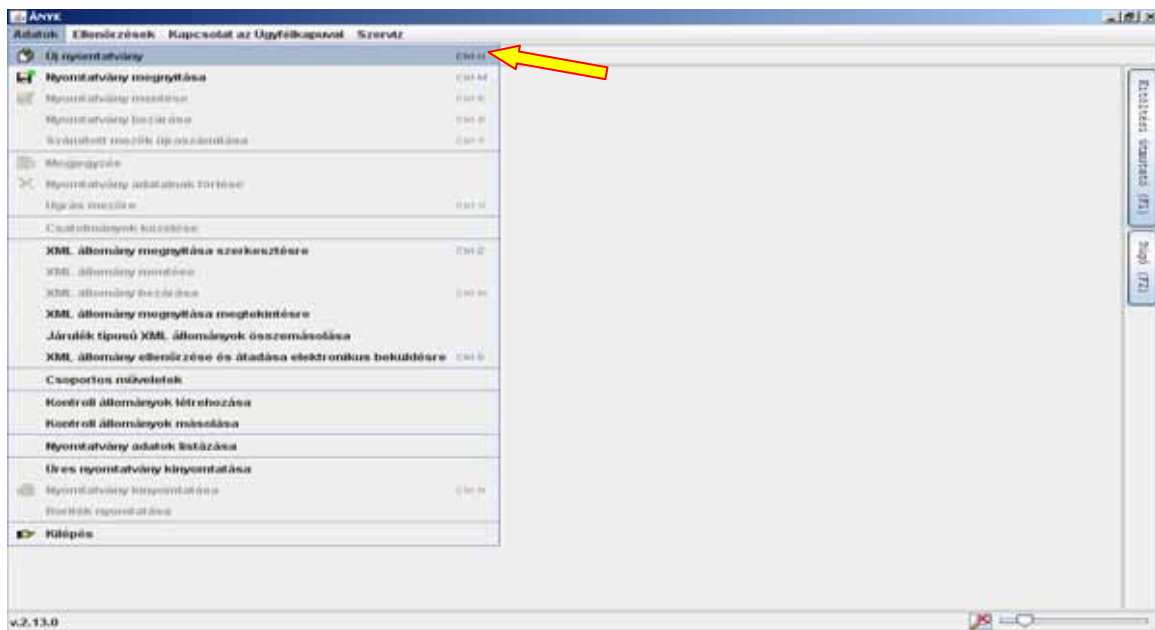
Here you can find a list of application forms (printed forms) for different purposes. Please choose „mentesegi_igazolas”, you can find it at the bottom of the list.



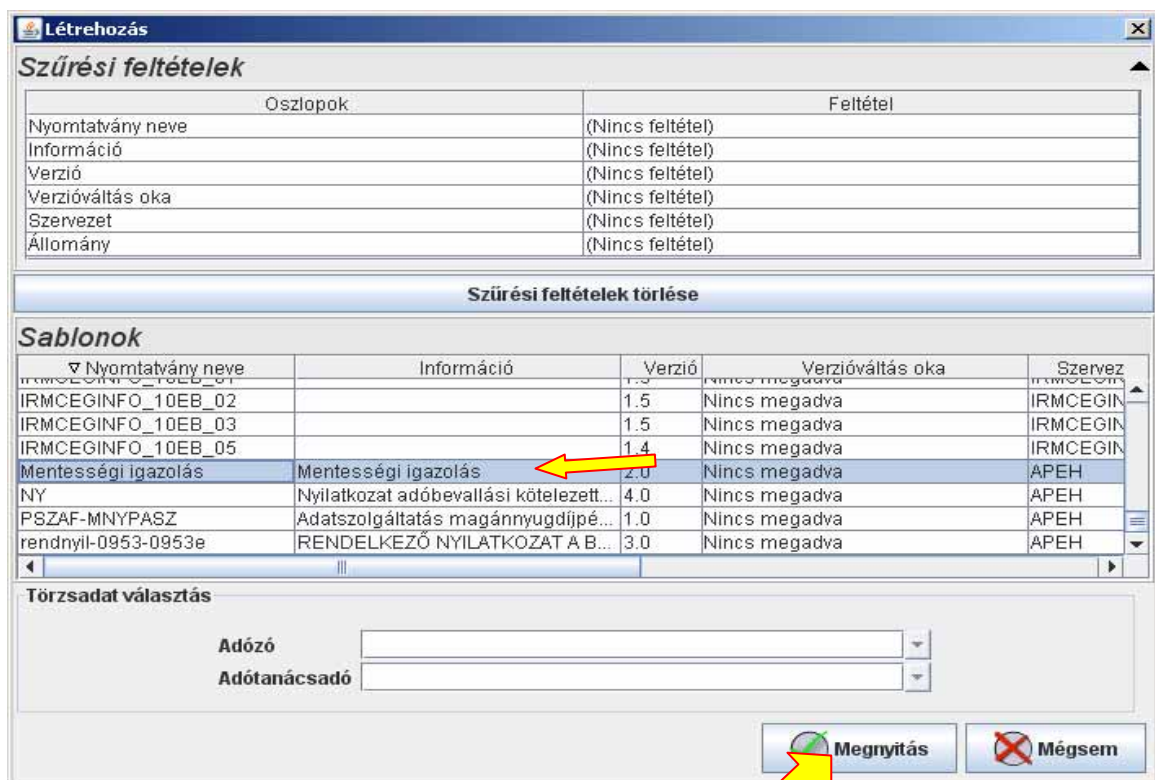
Please download it by clicking on the „mentesegi_igazolas Java Webstart” button (the yellow arrow). You can find a guideline in .pdf format on how to fill in the form Mentesegi_igazolas_EN.pdf – the green arrow)



3. After finishing the first and second steps, you have to open the framework software and choose from the menu „Adatok-Új nyomtatvány”:



Then please choose „Mentességi igazolás” from the list „Sablonok” and click on „Megnyitás”



After that you have to fill in the data required in I.) 2.) on the first page only in case of official purchase. or I.)1. in case of personal purchase

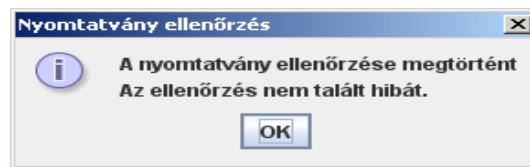
Official
purchase

	Új nyomtatvány	CNI-U	
	Nyomtatvány megnyitása	CNI-M	
	Nyomtatvány mentése	CNI-E	
	Nyomtatvány bezárása	CNI-B	
	Számított mezők újraszámítása	CNI-S	
	Megjegyzés		helység city
	Nyomtatvány adatainak törlése		ország country
	Ugrás mezőre	CNI-O	terület) (házszám) area (house nr.)
	Csatolmányok kezelése		helység city
	XMI, állomány megnyitása/szerkesztése	CNI-Z	ország country
	XMI, állomány mentése		terület) (házszám) area (house nr.)
	XMI, állomány bezárása	CNI-B	
	XMI, állomány megnyitása megtekintésre		
	Járaték típusú XMI, állományok összemészolása		
	XMI, állomány ellenőrzése és átadása elektronikus beiktatásra	CNI-D	helység city
	Csoportos műveletek		terület) sdf (házszám) area (house nr.)
	Kontroll állományok töltétfizetése		Minisztérium tölti ki) (Ministry/Defence Ministry)
	Kontroll állományok másolása		nt of the entitled person, representation
	Nyomtatvány adatok listázása		ltve (5) bekezdésének a-b) pontjai alapján; including (5) point a-b))
	Újra nyomtatvány kinyomtatása		év _____ hó _____ nap/áig year _____ month _____ day
	Nyomtatvány kinyomtatása	CNI-N	
	Boríték nyomtatása		
	Kilépés		

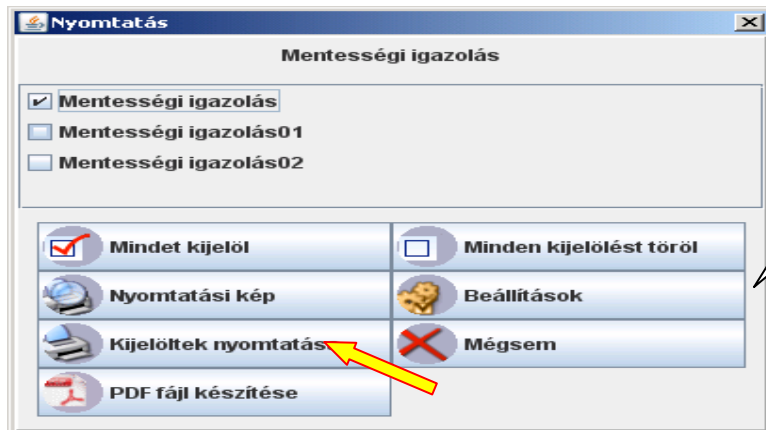
B) A jövedéki adó viszálygyéltésére (a 30147/A § (1), (4) bekezdése, illetve a 47/8 § a.), b.) pontja alapján:
 from _____ év _____ hó _____ napjától _____ év _____ hó _____ napjáig
 fennáll(t)napján fennáll.
 year (month)day (year) month day

v.2.13.0 Mentésségi igazolás v2.0 Módosítható

A small window will pop up requesting confirmation, please click on „OK”



Then you will have the following options:

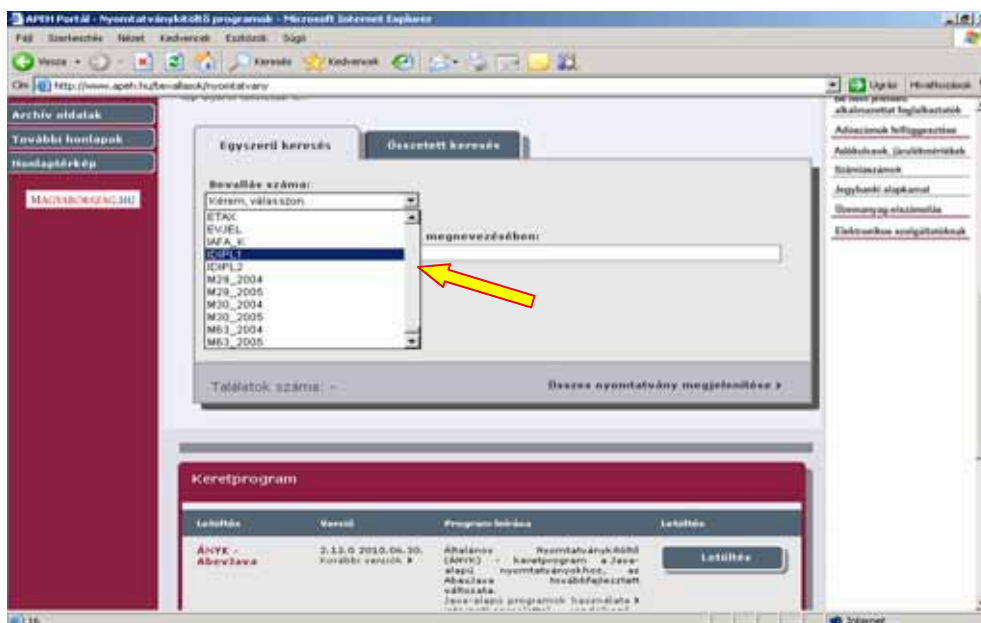


The meaning of the options:

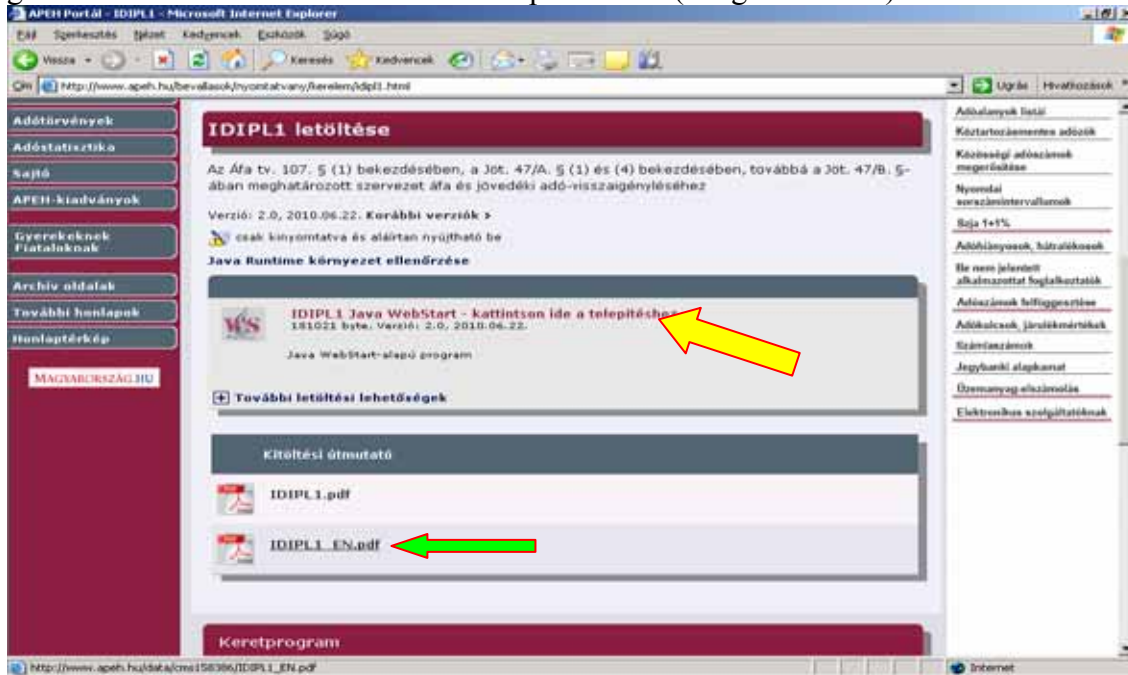
Chose all pages	Cancel all p.
Print preview	Settings
Print	Esc
Convert to .pdf	

PLEASE print all pages of the form, not only the first one. To do this, you have to click first the „Mindet kijelöl” button, and second „Kijelöltek nyomtatása” button. You can fulfill the exemption certificate after the printing the blank document as well.

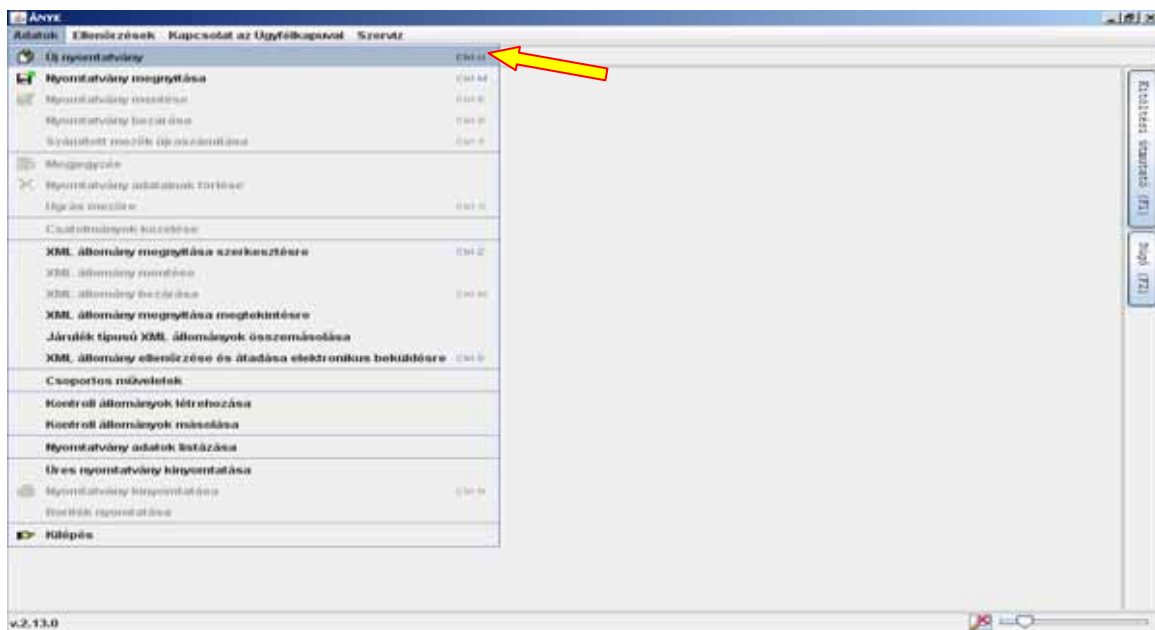
4. To download IDIPL1 for excise tax refund, please go back to <http://www.apenh.hu/bevallasok/nyomtatvany> and choose IDIPL1 from the list



Then you can download the form by clicking on the link (marked with yellow), and the guideline on how to fill in the form in a .pdf format (the green arrow).



5. First you have to open the framework software and choose from the menu „Adatok-Új nyomtatvány”:



Then please choose „IDIPL1” from the list „Sablonok” and click on „Megnyitás”

[illegible]

KÉRELEM
MENTESSÉGI IGAZOLÁS KIÁLLÍTÁSA IRÁNT
- hivatalos beszerzések -

REQUEST
FOR CERTIFICATE OF EXEMPTION
- official purchase -

Megbízólevél száma / Serial No. of Letter of Commission	
fegyveres erő / nemzetközi katonai parancsnokság armed force / allied headquarters	megnevezése / name:
	székhelye / address:
Az igényelt mentességi igazolás érvényességi ideje és célja / The requested certificate is to be valid from / to and purpose¹	Fromév / year hó / month naptól / day untilév / year hó / month napig / day for VAT exemption <input type="checkbox"/> ÁFA mentesség for excise tax refund <input type="checkbox"/> jövedéki adó visszaigénylés for VAT exemption and excise tax refund <input type="checkbox"/> ÁFA mentesség és jövedéki adó visszaigénylés
Kapcsolattartó / Point of contact	név, beosztás / name, duty:
	cím / address:
	telefon és fax / phone / fax:

Alulírott (név) a megbízólevélben foglaltak szerint tanúsítom, hogy a kiállítandó mentességi igazolás alapján beszerzett termékek és igénybevett szolgáltatások a közös védelmi erőfeszítést szolgálják. / Undersigned (name), in accordance with the Letter of Commission, I declare that the official supply of goods or services is done in the support of the common defence effort.

Kiállítás ideje / Date of issue:		_____
	PH /stamp	(aláírás / signature)

¹ Please sign X for the requested purpose / jelölje X el az igényelt mentességet

Nemzeti Igazolás / National Certificate

A fegyveres erő kiállító szerve / Issued by (armed force):

.....

1. Az alábbi személyek képzettek és felhatalmazottak arra, hogy igazolják annak tényét, hogy a Magyar Köztársaság Kormánya és az Egyesült Államok Kormánya közötti, az Egyesült Államok Fegyveres Erőinek a Magyar Köztársaság területén történő tevékenységéről szóló Megállapodás alapján személyes célú beszerzéseik után forgalmi adó visszatérítést igénylő személyek az alább megjelölt szervezet erő (név, cím) tagjai.

The following individuals are qualified and commissioned to certify that Persons applying for exemption from VAT under the Agreement between the Government of the United States of America and the Government of the Republic of Hungary concerning the activities of the United States Forces in the territory of the Republic of Hungary (Omnibus Agreement) are members of the
(name of the element / address of the element):

a. (név / name):

(1) Rendfokozat / Rank:

(2) Személyazonosító okmány száma / ID Number:

(3) Érvényességi idő / Valid by:

(4) Aláírás és pecsét minta / Sample of Signature and Stamp:

b. (név / name):

(1) Rendfokozat / Rank:

(2) Személyazonosító okmány száma / ID Number:

(3) Érvényességi idő Valid by:

(4) Aláírás és pecsét minta / Sample of Signature and Stamp:

3. Ez a Nemzeti igazolás az aláírásától kezdődően érvényes. / This NC shall take effect immediately.

Kiállítás ideje / Date of issue:

(kiállító hatóság aláírása / signature of issuing authority)

KÉRELEM
MENTESSÉGI IGAZOLÁS KIÁLLÍTÁSA IRÁNT
- személyes beszerzések -
REQUEST
FOR CERTIFICATE OF EXEMPTION
- private purchase -

Nemzeti Igazolás száma / Serial No. of National Certificate	
A jogosult személy / Entitled person (családi neve / family name) (keresztneve / first name) (rendfokozat / rank) hatósági igazolvány száma (ID card number): állandó címe / permanent address (country, town, street, postal code): levelezési címe / correspondence:
Az igényelt mentességi igazolás érvényességi ideje és célja / The requested certificate is to be valid from / to and purpose²	Fromév / year hó / month naptól / day untilév / year hó / month napig / day for VAT exemption <input type="checkbox"/> ÁFA mentesség for excise tax refund <input type="checkbox"/> jövedéki adó visszaigénylés for VAT exemption and excise tax refund <input type="checkbox"/> ÁFA mentesség és jövedéki adó visszaigénylés
Kapcsolattartó / Point of contact	név, beosztás / name, job: cím / address: telefon és fax / phone / fax:

Alulírott (név) a megbízólevélben foglaltak szerint tanúsítom, hogy a kiállítandó mentességi igazolás jogosultja annak érvényességi ideje alatt az Amerikai Egyesült Államok Magyar Köztársaság területén tartózkodó fegyveres erejének tagja. / Undersigned (name), in accordance with the National Certificate, I declare that the entitled person is a member of the Armed Forces of the United States of America present in the territory of the Republic of Hungary for the duration of the validity of the certificate.

Kiállítás ideje / Date of issue:		
	PH /stamp	(aláírás / signature)

² Please sign X for the requested purpose / jelölje X el az igényelt mentességet

Adatkezelési nyilatkozat mentességi igazolás kiadása iránt előterjesztett kérelemhez

Alulírott (.....név)(szül. év).....(személyazonosító okirat száma) hozzájárulok ahhoz, hogy a személyes adatok védelméről és a közérdekű adatok nyilvánosságáról szóló 1992. évi LXIII. törvény rendelkezéseinek megfelelően, a Magyar Honvédség központi pénzügyi feladatok ellátásáért felelős szerve a hatósági eljárás során a nyilvántartási számú, mentességi igazolás kiadása iránt előterjesztett kérelmemben foglalt személyes adataimat kezelje.

Statement for data management

..... (name).....(date of birth)(ID No.) agrees to the management (storage) of his/her personal data contained within the request (No.:.....) for certificate on the competent organisation of the Hungarian Ministry of Defence, in accordance with the applicable Hungarian laws and regulations concerning the management of personal data.

Kelt/Dated:.....

.....
aláírás/signature

Készült: 2 példányban

Egy példány: 1 lap

Kapják: 1. sz. példány: Kérelem előterjesztője
2. sz. példány: Irattár

How to download IDIPL2?

For requesting tax exemption concerning VAT and excise tax, you will need a printed form downloaded from the website of the tax office. http://en.apreh.hu/for_diplomats :

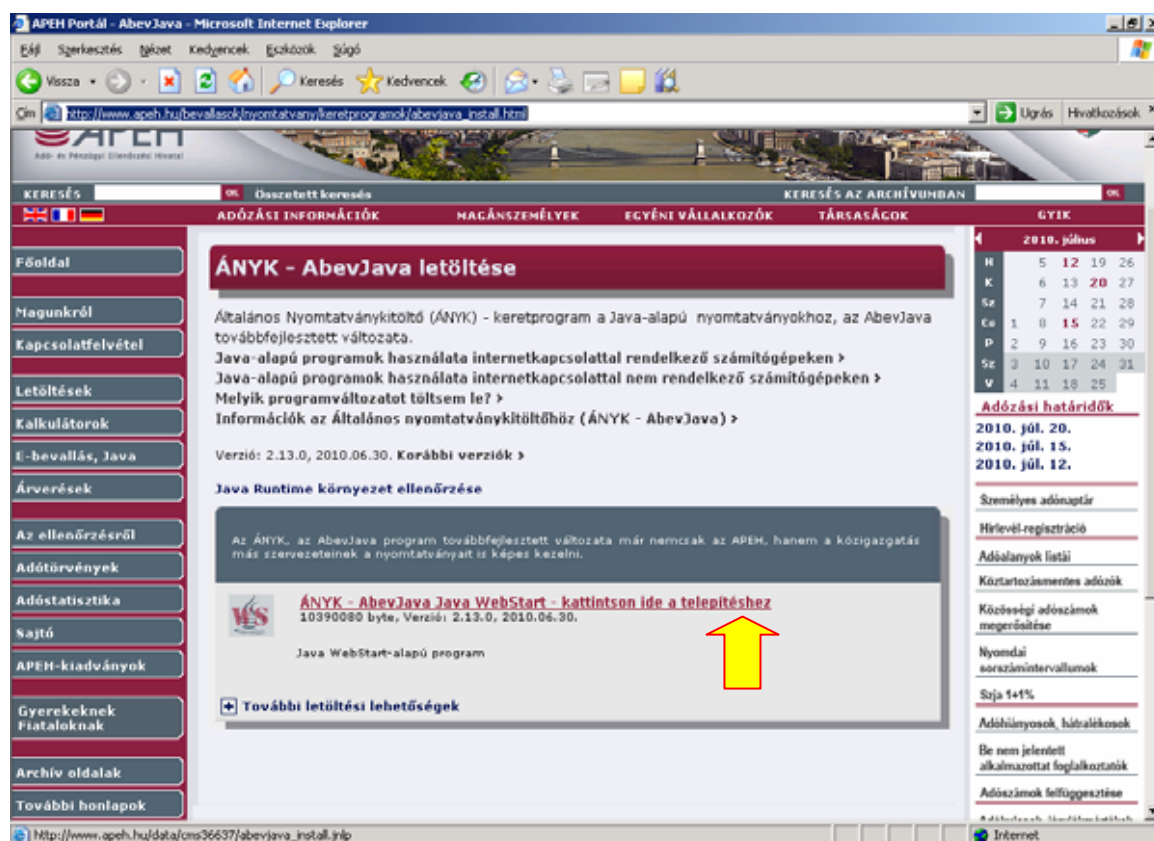
1) „IDIPL02 – Application form for VAT and excise tax refund”

1. First the framework software (Java webstart) has to be downloaded by following the steps below:

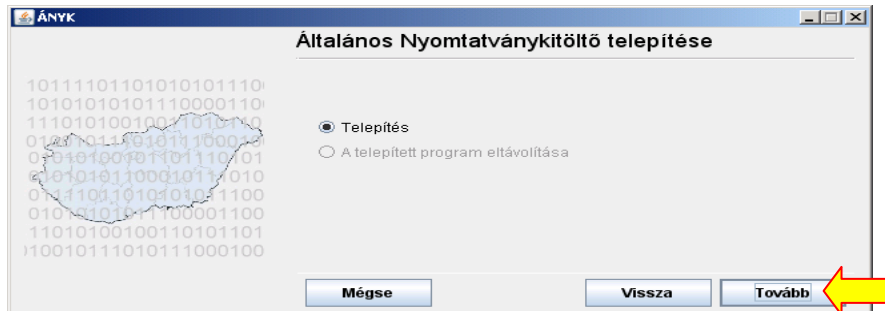
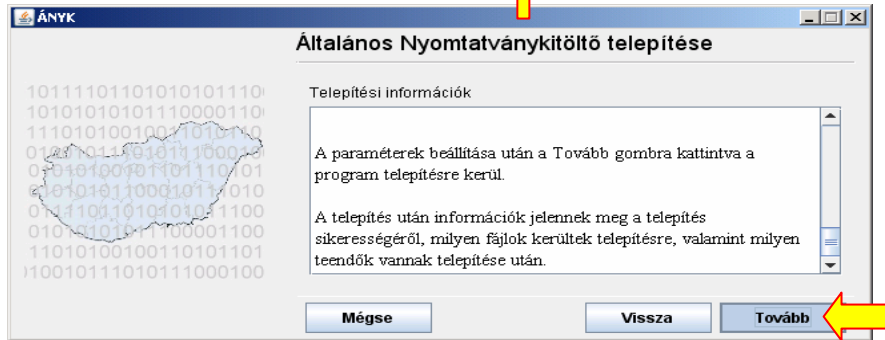
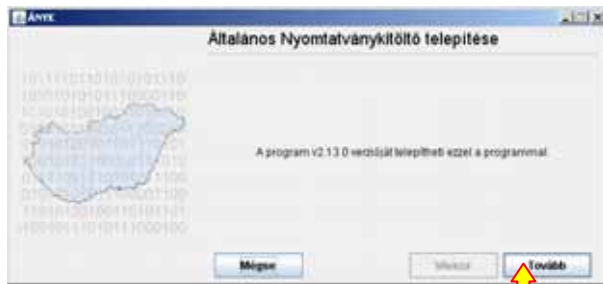
Available at the following link: http://en.apreh.hu/for_diplomats or

http://www.apreh.hu/bevallasok/nyomtatvany/keretprogramok/abevjava_install.html

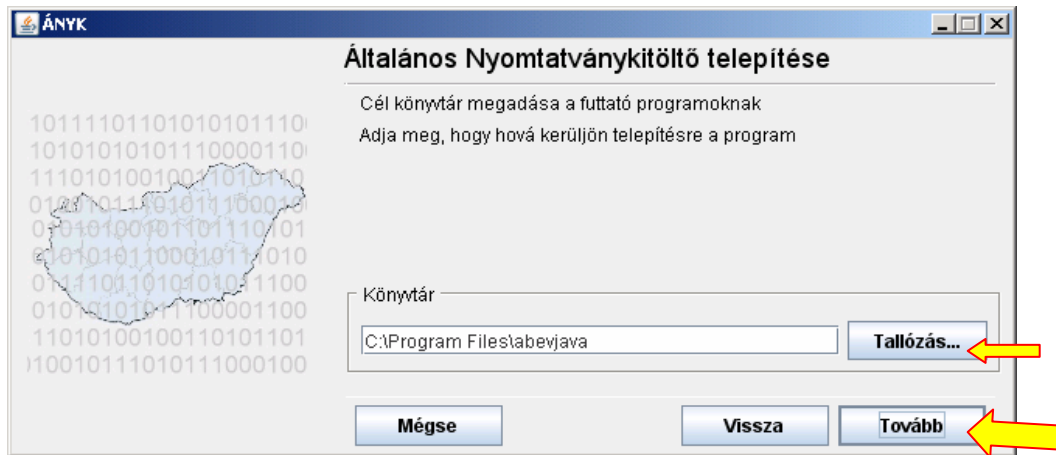
Please download „ÁNYK - AbevJava webstart” software, which will ask for confirmation of running after verification. Please be aware that to run this software you will need Java 1.6 or newer.



Then please push „Tovább” button 4 times

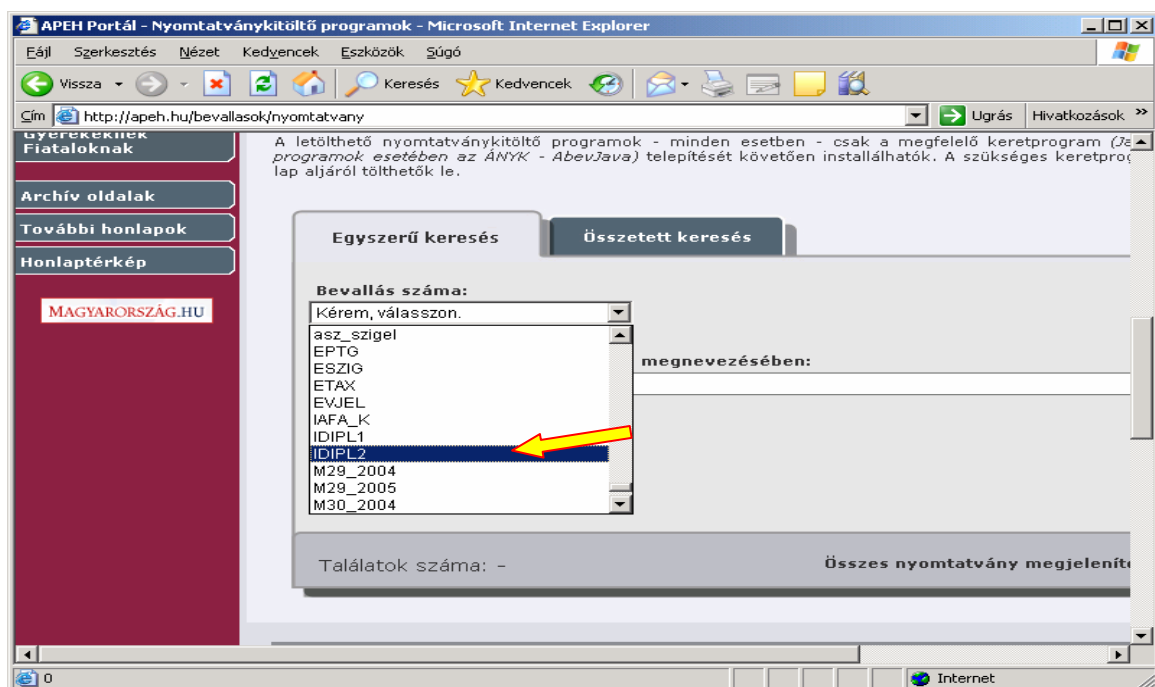


Here you can define the folder where to download the program on your PC by using the browser button „Tallózás...”. After that please click on the „Tovább” button

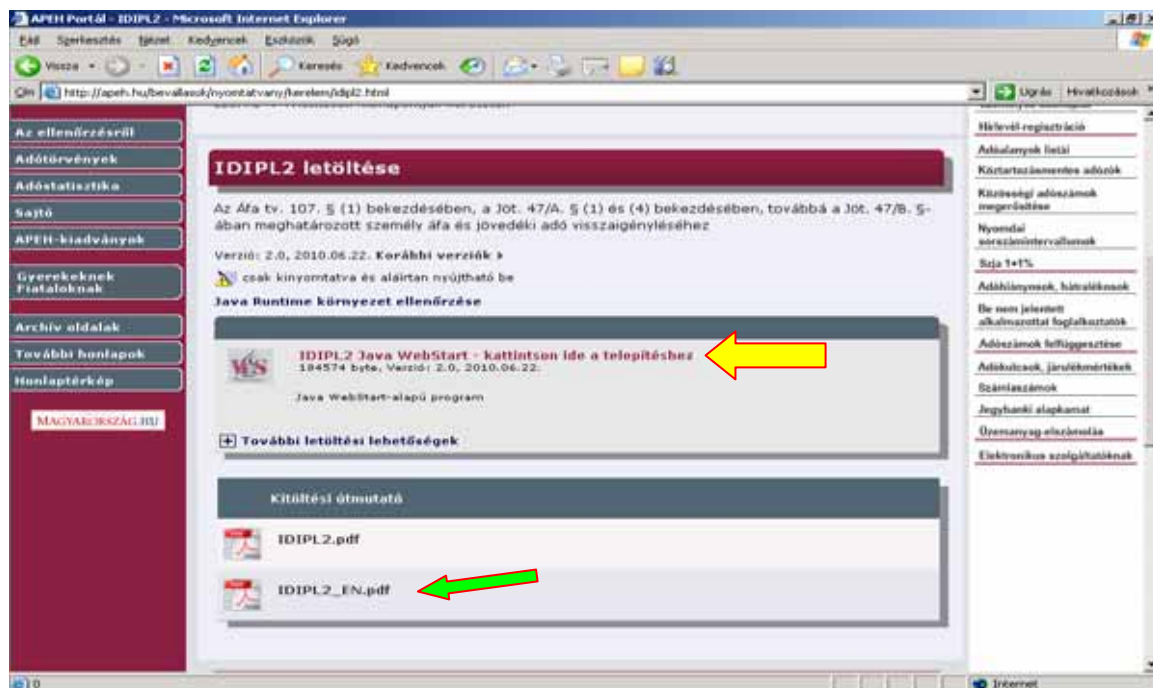


2. In order to download the application forms, please go to the following link:
<http://www.afeh.hu/bevallasok/nyomtatvany>

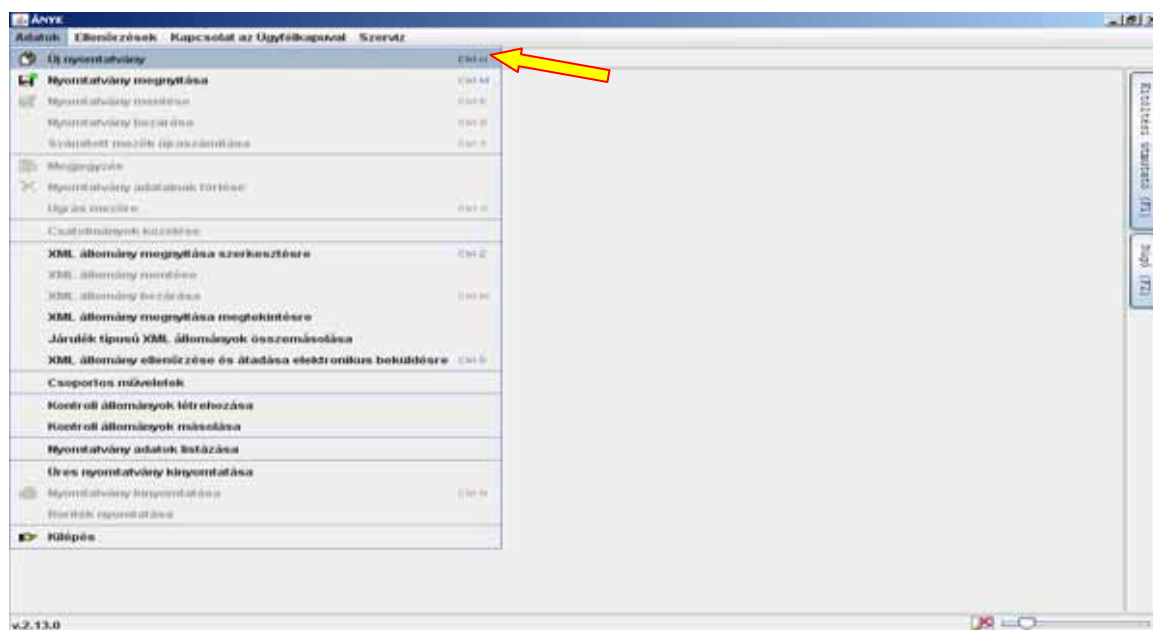
Here you can find a list of application forms (printed forms) for different purposes. Please choose „IDIPL2”, you can find it at the bottom of the list.



Please download it by clicking on the „IDIPL2 Java Webstart” button (the yellow arrow). You can find a guideline in .pdf format on how to fill in the form (IDIPL2_EN.pdf – the green arrow)



4. After finishing the first 3 steps, you have to open the framework software from your PC and choose from the menu „Adatok-Új nyomatvány”:



5. You need to fill in IDIPL2 form, so please open a new form from the framework software:

Létrehozás

Szűrési feltételek

Osztályok	Feltétel
Nyomtatvány neve	(Nincs feltétel)
Információ	(Nincs feltétel)
Verzió	(Nincs feltétel)
Verzióváltás oka	(Nincs feltétel)
Szervezet	(Nincs feltétel)
Állomány	(Nincs feltétel)

Szűrési feltételek törlése

Sablonok

Nyomtatvány neve	Információ	Verzió	Verzióváltás oka	Szervezet
HMKPU_08		1.0	Nincs megadva	HMKPU
HMKPU_09		1.0	Nincs megadva	HMKPU
IDIPL1	IDIPL1 - Kérelem	2.0	Nincs megadva	APEH
IDIPL2	IDIPL2 - Kérelem	2.0	Nincs megadva	APEH
IRMCEGINFO_10EB_01		1.5	Nincs megadva	IRMCEGIN
IRMCEGINFO_10EB_02		1.5	Nincs megadva	IRMCEGIN
IRMCEGINFO_10EB_03		1.5	Nincs megadva	IRMCEGIN
IRMCEGINFO_10EB_05		1.5	Nincs megadva	IRMCEGIN

Törzsadat választás

Adózó:

Adótanácsadó:

6.) Some of your personal data are required at IDIPL2 page Box 1. (click on the gaps to activate them). You will not have a technical ID number for the first time you submit the form. In box 2 you have to write the name of your armed force/or element of US armed force.

ANYK

Adatok Ellenőrzések Kapcsolat az Ügyfélkapuval Szervezet

IDIPL2 IDIPL2-01 IDIPL2-02 IDIPL2-03 IDIPL2-04

To be filled out in 2 original examples and sent in 1 example to the competent first instance tax authority

IDIPL2

A postára adás dátuma:

Posted

Érkezett:

Arrived

Az adóév adóhatóság kódja:

Code of the tax authority

1. FELJOGOSÍTOTT SZERVEZET / ENTITLED PERSON

Előtag:

Title

Családi neve: Utóneve:

Family name Last name

Címe: (irányítószám, helység):

Address: (postal code, city):

Községi neve, száma:

Street, house no.

Telefonszáma:

Phone number

Az állami adóhatóság által kiadott technikai azonosító szám:

Technical ID number issued by the state tax authority

2. KÉPVISELET MEGNEVEZÉSE, CÍME, AMELYNEK A FELJOGOSÍTOTT SZEMÉLY A TAGJA:

2. DESIGNATION AND ADDRESS OF THE REPRESENTATION OF WHICH THE ENTITLED PERSON IS A MEMBER OF

Képviselő neve:

Name of the representation:

Címe: (irányítószám, helység):

Address: (postal code, city):

Községi neve, száma:

Street, house no.

3. EGYÉB ADATOK / OTHER DATA

Levelezési címe: (ha az előző 1. rovatban szereplő címűtől)

Correspondence address: (if other than the one specified in Box 1.)

(irányító szám, helység) / (postal code, city)

v.2.13.0 IDIPL2 v2.0 Módosítható

You can fill in the form either by using the software or first print then fill with a pen using capital letters. Whatever you choose, you are obliged to sign the form on the bottom of the

2nd page (IDIPL2-02) after printing it. Box 8 should be signed by the assignee authorized in the National Certificate NC).

Adatok Ellenőrzések Kapcsolat az Ügyfélkapuval Szerviz

IDIPL2 IDIPL2-01 IDIPL2-02 IDIPL2-03 IDIPL2-04

Egyéb okiratok: / Other document(s)
(pl. meghatalmazás) / (e.g. authorisation)

Összesen: / Total

A visszajuttatandó okiratokat legkésőbb az első foku döntés megküldésével egyidejűleg kérem megküldeni.
I ask for the return of the returnable documents at latest with the communication of the first instance decision.

B. Képviselői igazolása / CERTIFICATE OF THE REPRESENTATION
Igazolom, hogy a kérelmező a 2. rovatban megjelölt feljogosított képviselő/szervezet tagja, és a kérelemhez csatolt számlákban foglalt termékeket és/vagy szolgáltatásokat személyes felhasználás céljából szerezte be.
I hereby certify that the claimant is a member of the entitled representation/organisation as indicated in section 2, and the goods and/or services as quoted in the attached invoices were acquired for personal use.

Állomáshely végteljes elhagyásának időpontja:
Day of the final leaving of the diplomatic post

év year hó month nap day

P. H.

Helység, dátum
Place, date

Aláíró neve, beosztása
Name and position of signatory

Aláírás
Signature

Fentiek szerint és a csatolt okiratok alapján kérem a benyújtott számlák adóértékének visszatérítését.
Based on the above specified data and the attached documents I reclaim the tax amount of the sent invoices.

Kérelm kelte:
Date: év year hó month nap day

Feljogosított személy aláírása
Signature of the entitled person

v.2.13.0 IDIPL2 v2.0 Módosítható

You can print the form by clicking on either „Adatok – Nyomtatvány kinyomtatása” or the printer icon.

ANK

Adatok Ellenőrzések Kapcsolat az Ügyfélkapuval Szerviz

- Új nyomtatvány C-H-U
- Nyomtatvány megnyitása C-H-M
- Nyomtatvány mentése C-H-E
- Nyomtatvány bezárása C-H-B
- Számlált mezők újraszámítása C-H-S
- Megjegyzés
- Nyomtatvány adatainak törlése
- Ugrás mezőre C-H-P
- Csatolmányok kezelése
- XML állomány megnyitása szerkesztésre C-H-Z
- XML állomány mentése C-H-W
- XML állomány bezárása C-H-B
- XML állomány megnyitása megtekintésre
- Járulékos XML állományok összerakása
- XML állomány átalakítása és átadása elektronikus beküldésre C-H-D
- Csoportos műveletek
- Kontrol állományok létrehozása
- Kontrol állományok másolása
- Nyomtatvány adatok listázása
- Üres nyomtatvány kinyomtatása
- Nyomtatvány kinyomtatása C-H-N**
- Dorlék nyomtatása
- Küldetés

Adatok: helység, ország, terület, házszám, helység, ország, terület, házszám, helység, ország, terület, házszám, sdf, niszterium tölti ki! (Ministry/Defence Ministry!)

Aláíró neve, beosztása
Name and position of signatory

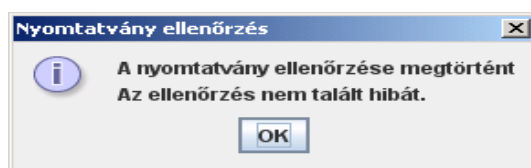
Aláírás
Signature

Feljogosított személy aláírása
Signature of the entitled person

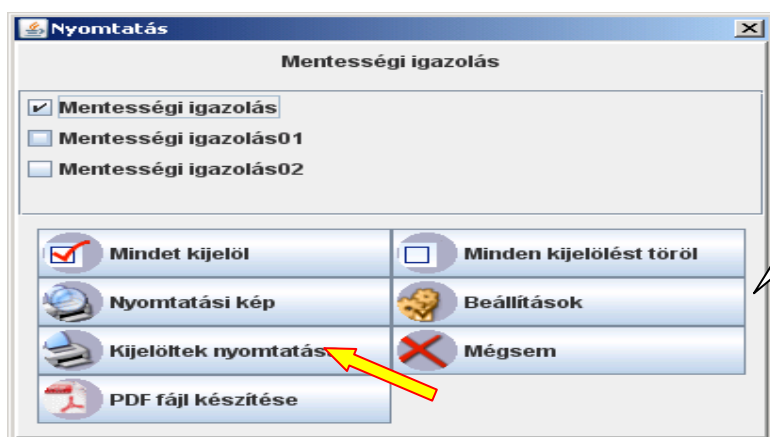
B) a jövedéki adó visszatérítésére (a 36/47/A § (1), (4) bekezdése, illetve a 47/B § a), b) pontja alapján):
from év year hó month nap day to év year hó month nap day
fennállt/napiján fennállt.
was/is been/is been.

v.2.13.0 Mentességi igazolás v2.0 Módosítható

A small window will pop up requesting confirmation, please click on „OK”



Then you will have the following options:

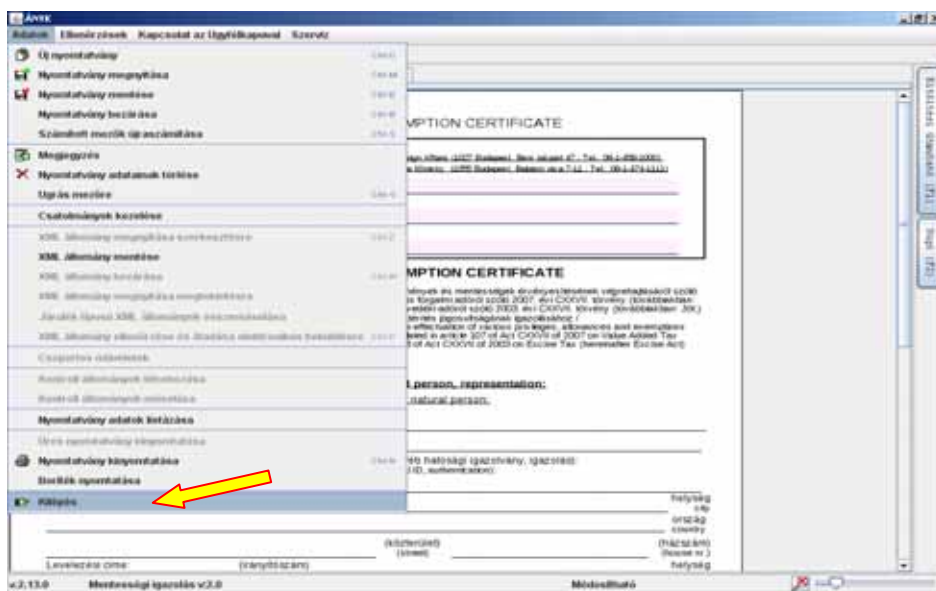


The meaning of the options:

Chose all pages	Cancel all p.
Page preview	Settings
Print	Esc
Convert to .pdf	

PLEASE print ALL pages of the form. To do this, you have to click first the „Mindet kijelöl” button, and second „Kijelöltek nyomtatása” button.

In order to exit the software, choose „Adatok - Kilépés”



How to fill the Exemption Certificate

Legal background:

- Act CXXVII of 2007 on the general turnover tax (hereinafter: VAT Act)
- Act CXXVII of 2003 on excise duties and on the special regulations of the sale of excise products (hereinafter: Excise Act)
- Ordinance of the Minister of Finance PM 11/2010. (III. 31.) on the implementation of the enforcement of certain privileges, allowances and exemptions concerning VAT and excise duties (hereinafter: PM Ordinance)

General information:

The Exemption Certificate has been established by the State Tax Authority.

It is not available via sale, it can be accessed exclusively from the www.apelh.hu website from the menu point "Nyomtatványkitöltő programok" (Form filling programmes). The downloaded Certificate can be printed out by selecting ÁNYKAbevjava program, menu point Adatok/Üres nyomtatvány (Data/Empty form). The printed form filled out on the main page shall be submitted on hard copy to the Ministry of Foreign Affairs or to the Ministry of Defence.

Based on PM Ordinance article 2 point (1), the eligibility of persons or organizations identified in VAT Act article 107 point (1) to exemption from paying VAT (hereinafter: person, organisation eligible for VAT exemption), and the eligibility of persons or organisations identified in Excise Act article 47/A points (1) and (4) and article 47/B in case of tobacco products with tax stamp to reclaim the excise duty included in the tax stamp and VAT (hereinafter altogether excise duties) shall be certified by the authority of the receiving state with the necessary jurisdiction and powers.

The status of eligible person or organisation shall be certified by the Ministry of Foreign Affairs except for the armed forces, if the receiving country is the Republic of Hungary. The status of eligible person or organisation of a member of the armed forces shall be certified by the Ministry of Defence by issuing this Certificate.

Who can use the Exemption Certificate?

Persons or organisations identified in VAT Act article 107 and in Excise Act 47/A-47/B, meaning

- members of diplomatic missions and official consulates;
- an organisation recognised by the Republic of Hungary as international organisation, or its representative (hereinafter international organisation), officer of an international organisation;
- the armed forces:
 - a) armed forces of NATO Member States stationed in Hungary – excluding Hungarian Defence Forces;
 - b) armed forces stationed outside of Hungary, in another NATO Member State, including all armed forces stationed there, but excluding the armed forces of the given Member State.

c) United Kingdom armed forces if the purchase is to serve to supply the UK armed forces stationed in Cyprus based on the international convention of the establishment of the Republic of Cyprus dated 16 August, 1960, or the accompanying civilian staff, or their restaurant or canteen.

(hereinafter altogether: eligible person or organisation).

Eligible persons or organisations shall fill out their relevant data on page 1 point I., then submit the Certificate to the competent Ministry.

Point II. shall be used only by the competent Ministry to provide data.

Ministries may require additional information to issue the Exemption Certificate.

Please inquire at the competent ministry for information on documents and on how to submit them.

Contact data:

Ministry of Foreign Affairs, 1027 Budapest, Bem rakpart 47. Phone: 36-1-458-1000

Internet: <http://www.mfa.gov.hu/kum/hu/bal>

Ministry of Defence, 1055 Budapest, Balaton utca 7-11, Phone: 36-1-474-1114

Internet: <http://www.hm.gov.hu>

The use of the Exemption Certificate

The Exemption Certificate duly filled out and signed by the competent Ministry can be used as follows:

1. When VAT exception prevails when selling goods or providing services because no VAT is

to be devolved as per VAT Act article 107 points (2) and (3) (hereinafter direct VAT exemption), the original copy of the Exemption Certificate of the eligible person or organisation shall be handed over to the party required to sell the goods or provide the services the latest by the date of delivery as provided by the VAT Act, who shall keep it in its records. In case of advance payment, the Certificate shall be handed over the latest by the date of crediting or receiving such advance.

During the validity of the Exemption Certificate, the Certificate is to be handed over to the same seller and/or service provider just once, on the first occasion.

As per the VAT Act, direct VAT exemption prevails:

- when the goods sold are posted domestically – destination to the eligible person or organisation (as purchaser) – or are shipped from the domestic country, and the fact that the goods leave the country – which must happen upon delivery or the latest within 90 days (without normal use, or any other utilisation of the sold goods during this time, excluding trial and trial manufacturing) – is verified by bill of lading or any other document accompanying the goods (except if the delivery takes place for NATO Member States armed forces stationed domestically – excluding Hungarian Defence Forces – or if international conventions specifically provide otherwise);
- when using services, if international conventions specifically provide for this;
- when the purchase of goods or services is done for NATO Member States armed forces stationed domestically – excluding the Hungarian Defence Forces – as part of the joint defence efforts.

Therefore, in case the eligible person or organisation has an original Exemption Certificate in which the competent Ministry marked X in point II./3 to indicate direct

VAT exemption, and the original copy is handed over to the seller or to the service provider by the time of delivery as per the VAT Act, the issuer of the invoice is eligible for issuing an invoice with no VAT charged.

2. In case the eligible person or organisation is not eligible for direct VAT exemption, they are eligible to reclaim VAT and excise duties on the form submitted to the state Tax Authority. The original copy of the Exemption Certificate must be attached to the forms IDIPL1 or IDIPL2 to be filed (can be accessed at www.apenh.hu from the Manu point “Nyomtatványkitöltő programok” [Form filling programs]). Compulsory attachment can be disregarded only within the validity of the Certificate filed earlier.

3. The Exemption Certificate cannot be used for excise duty free purchases as per joint PMHM Ordinance 12/2010 (III.31.) on detailed excise regulations related to military use, and it does not comply with the tax exemption declaration therein.

Tax and Financial Control Administration

How to fill in IDPL1

for the IDIPL1 Form to reclaim excise duty and VAT by ORGANISATIONS identified in VAT Act article 107 paragraph (1) and in Excise Act (Jöt) article 47/A paragraphs (1) and (4).

Legal background:

- Act XCII. of 2003 on the order of taxation (hereinafter: Tax Act)
- Act CXXVII of 2007 on the general turnover tax (hereinafter: VAT Act)
- Act CXXVII of 2003 on excise duties and on the special regulations of the sale of excise products (hereinafter: Excise Act)
- Ordinance of the Minister of Finance PM 11/2010. (III. 31.) on the implementation of the enforcement of certain privileges, allowances and exemptions concerning VAT and excise duties (hereinafter: PM Ordinance)

General information:

The PM Ordinance has, with effect on 1 April, 2010, repelled PM Ordinance 15/2008 (V.16.) on the implementation rules related to the enforcement of certain VAT exempt sale of goods and provision of services, as well as the joint PM-KüM Ordinance on the reclaim of excise duties by diplomatic and consular missions and their members, and by international organisations and their officers covered by the same rules.

Please note that this Form is not available through sale, it can be accessed exclusively from the www.apenh.hu website from the menu point “Nyomtatványkitöltő programok” (Form filling programmes). The empty form downloaded from the ÁNYKAbevjara programme can be printed out by Adatok→Üres nyomtatvány (Data→Empty form).

Note that a filling out control programme helps in filling out; the filled out form shall be printed and filed on hard copy

The Form can be filed by the representative of the eligible organisation or a proxy as identified in Tax Act article 7, paragraph (2), if the power of attorney is attached to the application. If the state Tax Authority had already registered the proxy as a permanent proxy, no power of attorney needs to be attached.

The Form shall be filed by post or in person during business hours to the competent body of the state Tax Authority identified by law.

(The designated competent body: APEH Large Taxpayers Directorate, Department of Tax Refund for Non-Residents, 1077 Budapest, Dob. utca 75-81. Postal address: 1410 Budapest, Pf. 138. Phone: 00-36-1-461-3300.)

Who can use the IDIPL1 Form?

Organisations identified in VAT Act article 107 paragraph (1) and in Excise Act 47/A, paragraphs (1) and (4) (hereinafter eligible organisations) can use it for reclaiming VAT and

excise duties (hereinafter altogether: tax reclaim). As per article 19 of the PM Ordinance, the use of such Form is compulsory if the receiving country is the Republic of Hungary.

Therefore, the present Form shall be used to reclaim tax by

- diplomatic missions and consulates;
- international organisations;
- the armed forces:

Deadline for filing

As per PM Ordinance article 7, paragraph (1), the right to reclaim tax in the given calendar year can be exercised starting on 1 January of the following calendar year, but latest until 30 September of the same year.

If the amount of the right to reclaim tax in the given calendar year reaches or is over 40 000 HUFs, and if the Republic of Hungary shall cease to be a receiving country for the eligible organisation, the form can be filed at any time during the calendar year.

Therefore tax reclaim for the given year and the form can be filed the latest by the 30 September of the year following the given calendar year.

Formal requirements for filling the Form out:

Please take care to fill the Form out correctly and precisely.

Data can be entered only in the fields left white; the Internet programme will not allow data entry in other fields.

The Form can be filed without certified translation and apostille if it is filled out in the official language of the given Member State of the Community, or in any of the working languages of the Community (English, French, German).

Parts of the IDIPL1 set of Forms:

IDIPL1 Main Page (data of the eligible organisation, period relevant to the reclaim)

IDIPL1-01 sheet (authority entitled to certify tax exemption, declarations, attached documents)

IDIPL1-02 sheet (account summary)

IDIPL1-03 sheet (import decision summary)

Filling out the Main Page of Form IDIPL1

On the Main Page of the application, in point 1, identification data, the name of the eligible organisation, its exact address in Hungary, and the identification number issued by the state Tax Authority (technical tax number or registration number, tax number) shall be given.

Under point 2, please give the exact postal address of the eligible organisation if it differs from the address in point 1.

Contact person can be an authorised employee of the organisation. The person given here does not necessarily have to be the same as the authorised representative; it can be a different

person. It is necessary to give a contact person because in case of possible faults in the Form, the Tax Authority can get in touch via the given telephone number or fax number.

Reclaim period: the period for which the eligible organisation files the application (year – month – day format). The earliest date for reclaim is 1 April, 2010. For reclaim for a period before this date, please use Form 8IDIPL1.

The right to reclaim tax arises on the day of paying the full price, inclusive of taxes, after the sale of goods or provision of services. Therefore the reclaim period shall include the period of the paid invoice/import decision affected in the reclaim.

For example: 10 invoices are attached to the application, the earliest invoice IAXY123 was paid on 1 August, 2010, the last one, KJRT12345, was paid on 21 December, 2010. Thus the reclaim period is 1 August, 2010 – 21 December, 2010.

The amount of tax reclaimed: The total of the tax amounts in the account summary and in the import decision summary (the filling out control programme shall do the calculation).

Current account data: the country code of the account managing financial institution, the name of the account holder, the account number, the SWIFT Code, the currency code, the name and exact address of the credit institution managing the current account. The eligible organisation can give only its own current account, meaning one that bears its own name.

The eligible organisation is entitled to the tax refund in HUFs. In case the eligible organisation wishes to receive the tax refund in currency other than HUFs, the exchange charges shall be borne by it, and shall be deducted from the refunded amount.

Filling out the IDIPL1-01 sheet:

The status of eligible organisation shall be verified as the main rule by the Ministry of Foreign Affairs if the receiving country is the Republic of Hungary. The status of eligible organization of the armed forces shall be verified by the Ministry of Defence.

Mark X in the corresponding box in point 3.

Mark X in the corresponding box in point 4 to indicate the status of the eligible organization reclaiming the amount, and for what official purpose.

Official purposes include purchase of goods or services included in the financial books of the eligible organisation within operating costs, relevant to business operations.

In case of using catering/restaurant services, it is necessary to have at least 10 invited participants at the reception given by diplomatic or official consular missions or international organisations – verified in writing by the head of mission or organisation. When using such services, this verification shall be attached to the application as other documents.

By filing the application, the eligible organisation pledges to repay all refunded taxes that it is not eligible for or that has been mistakenly refunded to it.

In point 5 please give the number of documents attached to the application.

Exemption Certificate:

The original copy of the Exemption Certificate issued by the Ministry of Foreign Affairs or the Ministry of Defence in case of the armed forces shall be attached to the application.

Compulsory attachment of the original Exemption Certificate can be disregarded if a new application is filed within the validity of the Exemption Certificate filed earlier.

For example: if the validity of the Exemption Certificate is between 1 June and 30 September, 2010, the Exemption Certificate must be attached to the application filed first on 9 June, 2010. However, no original copy of the Exemption Certificate must be attached to the second application filed on 15 September, 2010.

Original invoice:

The original copy of the invoice issued as per VAT Act and Excise Act provisions to the name of the eligible organisation, shall be attached to the application; in case of petrol, the invoice must indicate the licence plate number of the vehicle that was filled up.

The original copy of the invoices identified in detail on the account summary IDIPL1-02 sheet shall be attached.

Original import decision:

In case of excise products, the original copy of the decision of the customs authorities establishing the amount of excise duties issued to the name of the eligible organisation shall be attached.

The original copies of the decisions as indicated on the detailed summary import decision sheet IDIPL1-03 shall be attached.

The filed original invoices and import decisions shall be marked (stamped) by the state Tax Authority, making it clear that the eligible organisation may not re-use them to reclaim taxes.

Payment verifying document:

The right to reclaim tax arises by the full payment of the price inclusive of devolved tax, in case of excise products, inclusive of excise duties. The full payment of the invoices shall be proven beyond doubt, for example by presenting bank statements.

The original invoices, import decisions and bank statements shall be returned by the first instance Tax Authority by post, within 30 days of receipt.

The eligible organisation may decide – by putting an X in the corresponding box – that it wishes to have the original documents sent to it the latest together with the first instance decision.

Copy made of electronic documents:

Instead of the original, a copy made of it shall be attached if the eligible organisation has the invoice, the excise decision, or any of the payment verifying documents in electronic form.

Other documents:

Please indicate the number of documents that verify compliance with other requirements identified in VAT Act articles 107 and 108, such as the written verification of the head of the eligible organisation that more than 10 invited guests participated at the reception organized by the eligible organisation when using catering services.

Also, the number of documents verifying compliance with the conditions set out in Excise Act articles 47/A and 47/B related to the right to reclaim excise duties.

If the application is filed by a proxy, his/her power of attorney shall be attached as other document – except in case of a permanent power of attorney registered earlier – and the number of other documents shall be given accordingly.

Please note that if no well founded decision can be made based on the available data and compulsorily attached documents, the state Tax Authority is entitled to ask for additional data and information from the eligible organisation in a writ, while setting a suitable date.

Filling out the IDIPL1-02 sheet

The following data of the invoices relevant to the application shall be given in the account summary in the corresponding boxes:

- name, address and tax number of the seller of the goods or provider of services (hereinafter altogether: issuer of invoice);
- the date of issuing the invoice (year – month – day format);
- the serial number of the invoice;
- the date the right to reclaim tax arose, meaning the date of full payment of the value of the invoice (year – month – day format)
- the total value of the invoice in HUFs;
- the VAT base and amount in HUFs.

- in case of excise products, the base of the excise duty and its amount in HUFs, as well as the type of excise duty it is (data necessary to establish the rate of excise duty; its possible values are: 1. crude oil, 2. alcohol products, 3. beer, 4. wine, 5. champagne, 6. intermediary alcohol products, 7. tobacco products).

Form IDIPL1-02 can be filled out in the necessary numbers.

Filling out the IDIPL1-03 sheet:

The following data of the invoices relevant to the application shall be given in the import decision summary in the corresponding boxes:

- name and address of the seller of the goods or provider of services (hereinafter altogether: issuer of invoice);
- the date of issuing the import decision (year – month – day format);
- the serial number of the import decision;
- the date the right to reclaim tax arose, meaning the date of full payment of the value of the invoice (year – month – day format)
- the total end value of the import decision in HUFs;
- the VAT base and amount in HUFs;
- the excise duty established by the customs authorities, as well as the type of excise duty it is (data necessary to establish the rate of excise duty; its possible values are: 1. crude oil, 2. alcohol products, 3. beer, 4. wine, 5. champagne, 6. intermediary alcohol products, 7. tobacco products).

Form IDIPL1-03 can be filled out in the necessary numbers.

Procedure in case of subsequent change in the amount of tax relevant in the reclaim:

If the tax amount relevant to the original right to reclaim tax changes at a later date, the amount of the reclaimed or refunded tax changes in the same amount as the change.

If the amount of tax decreases due to the subsequent change after the application was filed, the eligible organisation must report this to the state Tax Authority immediately, but the latest within 15 days of the date the invoice and/or import decision serving as basis for the difference is available for personal use, and thus reduce the reclaimed amount with this difference independently from other conditions related to the right to reclaim tax, or if the difference had already been refunded by the state Tax Authority as a just claim, pay this amount back.

If the amount of tax increases due to the subsequent change after the application was filed, the eligible organisation is entitled to report this to the state Tax Authority and thus increase the reclaimed amount with this difference while attaching the original copy of the document serving as basis for the difference, or if the tax reclaim had already been decided upon, re-file – independently from other conditions related to the right to reclaim tax – the application adjusted with such difference.

Please note that the Form must be certified; the application filed on hard copy shall be duly signed at the bottom right part of the IDIPL1-01 sheet by the person proceeding on behalf of the eligible organisation; without such signature, the application is void.

Tax and Financial Control Administration

How to fill in IDIPL2

for the IDIPL2 Form to reclaim excise duty and VAT by PERSONS identified in VAT Act article 107 paragraph (1) and in Excise Act (Jöt) article 47/A paragraphs (1) and (4).

Legal background:

- Act XCII. of 2003 on the order of taxation (hereinafter: Tax Act)
- Act CXXVII of 2007 on the general turnover tax (hereinafter: VAT Act)
- Act CXXVII of 2003 on excise duties and on the special regulations of the sale of excise products (hereinafter: Excise Act)
- Ordinance of the Minister of Finance PM 11/2010. (III. 31.) on the implementation of the enforcement of certain privileges, allowances and exemptions concerning VAT and excise duties (hereinafter: PM Ordinance)

General information:

The PM Ordinance has, with effect on 1 April, 2010, repealed PM Ordinance 15/2008 (V.16.) on the implementation rules related to the enforcement of certain VAT exempt sale of goods and provision of services, as well as the joint PM-KüM Ordinance on the reclaim of excise duties by diplomatic and consular missions and their members, and by international organisations and their officers covered by the same rules.

Please note that this Form is not available through sale, it can be accessed exclusively from the www.apelh.hu website from the menu point “Nyomtatványkitöltő programok” (Form filling programmes). The empty form downloaded from the ÁNYKAbevjara programme can be printed out by Adatok→Üres nyomtatvány (Data→Empty form).

Note that a filling out control programme helps in filling out; the filled out form shall be printed and filed on hard copy

The Form can be filed by the eligible person or a proxy of the eligible person as identified in Tax Act article 7, paragraph (1), if the power of attorney is attached to the application. If the state Tax Authority had already registered the proxy as a permanent proxy, no power of attorney needs to be attached.

The Form shall be filed by post or in person during business hours to the competent body of the state Tax Authority identified by law.

(The designated competent body: APEH Large Taxpayers Directorate, Department of Tax Refund for Non-Residents, 1077 Budapest, Dob. utca 75-81. Postal address: 1410 Budapest, Pf. 138. Phone: 00-36-1-461-3300.)

Who can use the IDIPL2 Form?

Persons identified in VAT Act article 107 paragraph (1) and in Excise Act 47/A, paragraphs (1) and (4) (hereinafter eligible persons) can use it for reclaiming VAT and excise duties (hereinafter altogether: tax reclaim). As per article 19 of the PM Ordinance, the use of such Form is compulsory if the receiving country is the Republic of Hungary.

Therefore, the present Form shall be used to reclaim tax by

- members of diplomatic missions and official consulates;
- officers of international organisations;
- only staff of eligible armed forces:

Deadline for filing

As per PM Ordinance article 7, paragraph (1), the right to reclaim tax in the given calendar year can be exercised starting on 1 January of the following calendar year, but latest until 30 September of the same year.

If the amount of the right to reclaim tax in the given calendar year reaches or is over 40.000 HUFs, and if the Republic of Hungary shall cease to be a receiving country for the eligible person, the form can be filed at any time during the calendar year.

The application may be filed immediately, disregarding any deadlines, also if the Republic of Hungary ceases to be the receiving country for the eligible person, meaning that he/she leaves the territory of the Republic of Hungary permanently.

Therefore tax reclaim for the given year and the form can be filed the latest by the 30 September of the year following the given calendar year.

Formal requirements for filling the Form out:

Please take care to fill the Form out correctly and precisely.

Data can be entered only in the fields left white; the Internet programme will not allow data entry in other fields.

The Form can be filed without certified translation and apostille if it is filled out in the official language of the given Member State of the Community, or in any of the working languages of the Community (English, French, German).

Parts of the IDIPL2 set of Forms:

IDIPL2 Main Page (data of the eligible person, period relevant to the reclaim)

IDIPL2-01 sheet (authority entitled to certify tax exemption, declarations, attached documents)

IDIPL2-02 sheet (some details)

IDIPL2-03 sheet (account summary)

IDIPL2-04 sheet (import decision summary)

Filling out the Main Page of Form IDIPL2

On the Main Page of the application, in point 1, identification data, the name of the eligible person, his/her exact address, and the identification number issued by the state Tax Authority (tax identification number or registration number) shall be given.

In point 2, please give the exact postal address of the diplomatic or consular mission, international organisation or armed forces of which the eligible person is a staff member or an officer.

In point 3 in the Other data box, please give the postal address if it differs from the address given in point 1.

Reclaim period: the period for which the eligible person files the application (year – month – day format).

The earliest date for reclaim is 1 April, 2010. For reclaim for a period before this date, please use Form 8IDIPL2.

The right to reclaim tax arises on the day of paying the full price, inclusive of taxes, after the sale of goods or provision of services. Therefore the reclaim period shall include the period of the paid invoice/import decision affected in the reclaim.

For example: 10 invoices are attached to the application, the earliest invoice IAXY123 was paid on 1 August, 2010, the last one, KJRT12345, was paid on 21 December, 2010. Thus the reclaim period is 1 August, 2010 – 21 December, 2010.

The amount of tax reclaimed: The total of the tax amounts in the account summary and in the import decision summary (the filling out control programme shall do the calculation).

Members of diplomatic or consular missions or officers of international organisations are entitled to personal tax exemption for the given calendar year based on the principle of reciprocity, but at the most up to a contingency in the amount of 300.000 HUFs, unless international conventions mentioned in VAT Act article 107, paragraph (1) do not specifically provide otherwise.

The contingency:

- also includes excise duty refund that the member of the diplomatic or official consular mission, or the officer of the international organisation is entitled to as per the Excise Act;
- does not include tax exemption the member of the diplomatic or official consular mission or the officer of the international organisation is entitled to – without limitation in value – if the products or services are purchased based on insurance policy to replace the insured damaged assets, and this fact is verified.

The established contingency can be combined by families including eligible persons living in the same household.

Current account data: the country code of the account managing financial institution, the name of the account holder, the account number, the SWIFT Code, the currency code, the name and exact address of the credit institution managing the current account. The eligible person can give a current account number he/she or a family member living in the same household holds, meaning only such account that bears the name of the eligible person or the name of the family member living in the same household.

The eligible person is entitled to the tax refund in HUFs. In case the eligible person wishes to receive the tax refund in currency other than HUFs, the exchange charges shall be borne by him/her, and shall be deducted from the refunded amount.

Filling out the IDIPL2-01 sheet:

The status of eligible person shall be verified as the main rule by the Ministry of Foreign Affairs if the receiving country is the Republic of Hungary. The status of eligible person of the armed forces shall be verified by the Ministry of Defence.

Mark X in the corresponding box in point 4. Furthermore, please give the number of your Foreign Affairs ID card, if the Ministry of Foreign Affairs is entitled, in your case, to issue the certificate.

If in your case it is the Ministry of defence that is entitled to issue the certificate, please give the letter and/or number of your registration ID card.

Mark X in the corresponding box in point 5 to indicate the type of status of the eligible person reclaiming the amount for personal purposes.

Simultaneously to filing the application, the eligible person hereby declares that the services and goods included in the invoices are in compliance with the exemption requirements and restrictions valid in the receiving country, and that the data given are given in good faith. By filing the application, the eligible person pledges to repay all refunded taxes that he/she is not eligible for or that has been mistakenly refunded to him/her.

Point 6 needs to be filled out only if the eligible person applies for tax refund regarding family members living in the same household, who are not Hungarian citizens and are not eligible for permanent stay in Hungary, because eligible persons living in the same household as family members may file joint application for the joint household.

Another requirement for this is for the given eligible persons to appoint one representative from among themselves, who takes part in the tax reclaim procedure as the subject of the legal action.

In this case the contingency in the amount of 300.000 HUFs as set by the VAT Act, or the limit set by international conventions can be combined for eligible persons living in the same household.

Filling out the IDIPL2-02 sheet

In point 7, please give the number of documents attached to the application.

Exemption Certificate:

The original copy of the Exemption Certificate issued by the Ministry of Foreign Affairs or the Ministry of Defence in case of the armed forces shall be attached to the application.

Compulsory attachment of the original Exemption Certificate can be disregarded if a new application is filed within the validity of the Exemption Certificate filed earlier.

For example: if the validity of the Exemption Certificate is between 1 June and 30 September, 2010, the Exemption Certificate must be attached to the application filed first on 9 June, 2010. However, no original copy of the Exemption Certificate must be attached to the second application filed on 15 September, 2010.

Original invoice:

The original copy of the invoice issued as per VAT Act and Excise Act provisions to the name of the eligible person, shall be attached to the application; in case of petrol, the invoice must indicate the licence plate number of the vehicle that was filled up.

The original copy of the invoices identified in detail on the account summary IDIPL2-03 shall be attached.

Original import decision:

In case of excise products, the original copy of the decision of the customs authorities establishing the amount of excise duties issued to the name of the eligible person shall be attached.

The original copies of the decisions as indicated on the detailed summary import decision sheet IDIPL2-04 shall be attached.

The filed original invoices and import decisions shall be marked (stamped) by the state Tax Authority, making it clear that the eligible person may not re-use them to reclaim taxes.

Payment verifying document:

The right to reclaim tax arises by the full payment of the price inclusive of devolved tax, in case of excise products, inclusive of excise duties. The full payment of the invoices shall be proven beyond doubt, for example by presenting bank statements.

The original invoices, import decisions and bank statements shall be returned by the first instance Tax Authority by post, within 30 days of receipt.

The eligible person may decide – by putting an X in the corresponding box – that it wishes to have the original documents sent to it the latest together with the first instance decision.

Copy made of electronic documents:

Instead of the original, a copy made of it shall be attached if the eligible person has the invoice, the excise decision, or any of the payment verifying documents in electronic form.

Other documents:

Please indicate the number of documents that verify compliance with other requirements identified in VAT Act articles 107 and 108, and also the number of documents verifying compliance with the conditions set out in Excise Act articles 47/A and 47/B related to the right to reclaim excise duties.

If the application is filed by a proxy, his/her power of attorney shall be attached as other document – except in case of a permanent power of attorney registered earlier – and the number of other documents shall be given accordingly.

Please note that if no well founded decision can be made based on the available data and compulsorily attached documents, the state Tax Authority is entitled to ask for addition data and information from the eligible person in a writ, while setting a suitable date.

Point 8 shall be filled out only if the eligible person leaves his/her post permanently. In such case the person entitled to act on behalf of the mission/organisation shall verify by his/her signature that the eligible person has left his/her post permanently, and the Republic of Hungary has ceased to be the receiving country for the eligible person.

In case the eligible person leaves his/her post permanently, he/she is entitled to file the application without any contingency amount.

Filling out- the IDIPL2-03 sheet

The following data of the invoices relevant to the application shall be given in the account summary in the corresponding boxes:

- name, address and tax number of the seller of the goods or provider of services (hereinafter altogether: issuer of invoice);
- the date of issuing the invoice and the serial number of the invoice;
- the total value of the invoice in HUFs;

- the date the right to reclaim tax arose, meaning the date of full payment of the value of the invoice (year – month – day format)
- the VAT base and amount in HUFs;
- in case of excise products, the base of the excise duty and its amount in HUFs, as well as the type of excise duty it is (data necessary to establish the rate of excise duty; its possible values are: 1. crude oil, 2. alcohol products, 3. beer, 4. wine, 5. champagne, 6. intermediary alcohol products, 7. tobacco products).

Form IDIPL2-03 can be filled out in the necessary numbers.

Filling out- the IDIPL2-04 sheet

The following data of the invoices relevant to the application shall be given in the import decision summary in the corresponding boxes:

- name and address of the seller of the goods or provider of services (hereinafter altogether: issuer of invoice);
- the date of issuing the import decision and the serial number of the import decision;
- the date the right to reclaim tax arose, meaning the date of full payment of the value of the invoice (year – month – day format);
- the VAT base and amount in HUFs;
- the excise duty established by the customs authorities, as well as the type of excise duty it is (data necessary to establish the rate of excise duty; its possible values are: 1. crude oil, 2. alcohol products, 3. beer, 4. wine, 5. champagne, 6. intermediary alcohol products, 7. tobacco products).

Form IDIPL2-03 can be filled out in the necessary numbers.

Procedure in case of subsequent change in the amount of tax relevant in the reclaim:

If the tax amount relevant to the original right to reclaim tax changes at a later date, the amount of the reclaimed or refunded tax changes in the same amount as the change.

If the amount of tax decreases due to the subsequent change after the application was filed, the eligible person must report this to the state Tax Authority immediately, but the latest within 15 days of the date the invoice and/or import decision serving as basis for the difference is available for personal use, and thus reduce the reclaimed amount with this difference independently from other conditions related to the right to reclaim tax, or if the difference had already been refunded by the state Tax Authority as a just claim, pay this amount back.

If the amount of tax increases due to the subsequent change after the application was filed, the eligible person is entitled to report this to the state Tax Authority and thus increase the reclaimed amount with this difference while attaching the original copy of the document serving as basis for the difference, or if the tax reclaim had already been decided upon, re-file – independently from other conditions related to the right to reclaim tax – the application adjusted with such difference.

Please note that the Form must be certified; the application filed on hard copy shall be duly signed at the bottom right part of the IDIPL2-02 sheet by the eligible person; without such signature, the application is void.