

Short Guideline on how to exercise the right for tax exemption

Application forms are available on the website of the National Tax and Customs Office (NTCO) (www.nav.gov.hu) for exercising the right for tax exemption.

I. 1. Purchase for official purpose by NATO and PfP forces and allied headquarters in case of VAT:

The supply of goods and services in Hungary for official usage and for common defence effort is exempted from taxation like value added tax .

a) According to the legal regulations this exemption is granted by direct exemption in case of NATO and PfP forces. It means the NATO/PfP force do not has to pay the VAT in advance and apply for refund later, but can buy goods and services without paying the tax.

The process for this is the following:

1. download the application forms: exemption certificate – mentességi igazolás from the website of NTCO (http://www.nav.gov.hu/nav/letoltesek/nyomtatvanykitolto_programok/nyomtatvany_apeh/ke_relem/mentessegi_igazolas.html) and special request format from the website of MoD (see guideline_ detailed.doc)
2. The NATO/PfP force needs to fill in these application forms
3. Send these documents to the Hungarian authority (MoD Economic and Financial Bureau – EFB via Hungarian Defence Forces Augmentation and Central Registry Command (HDF ACRC - MH HKNYP) address: MH HKNYP H-1885 Budapest, P.O. Box: 25.) or personally H-1134 Budapest, Dózsa György street 51. (POC: Military Document Office of ACRC: 00-36-1-236-54-43 and International Cooperation Branch of EFB: 00-36-1-236-51-25)
4. After validation EFB will send it back to the postal address of the entitled force (designated POC).
5. This validated application form has to be given to the salesman who will issue the invoice without tax.

While filling in the form please pay attention that:

1. all data should be the same with data in International Military Residence Certificate,
2. each salesman needs a validated form.

b) In case of allied headquarters the VAT exemption is granted by indirect method as a VAT reimbursement:

The process for this is the following:

1. download the application form (exemption certificate – mentességi igazolás) from the website of NTCO (http://www.nav.gov.hu/nav/letoltesek/nyomtatvanykitolto_programok/nyomtatvany_apeh/ke_relem/mentessegi_igazolas.html) and special request format from the website of MoD (see guideline_ detailed.doc)

2. The allied headquarter needs to fill in these application forms
3. send these documents to the Hungarian authority (MoD Economic and Financial Bureau – EFB via Hungarian Defence Forces Augmentation and Central Registry Command (HDF ACRC - MH HKNYP) address: MH HKNYP H-1885 Budapest, P.O. Box: 25.) or personally H-1134 Budapest, Dózsa György street 51. (POC: Military Document Office of ACRC: 00-36-1-236-54-43 and International Cooperation Branch of EFB: 00-36-1-236-51-25)
4. After validation EFB will send it back to the postal address of the entitled headquarters (designated POC).
5. download the application form nr. **Idipl1** from the website of NTCO
(http://www.nav.gov.hu/nav/letoltesek/nyomtatvanykitolto_programok/nyomtatvanykitolto_programok_nav/kerelmek/idipl1.html)
6. send the validated **exemption certificate** – mentességi igazolás – , **Idipl1** **AND the invoices** together with the bank account statement proving the invoice was paid to NTCO Large Taxpayers Directorate (KAIG): 1077 Budapest, Dob. u. 75-81. on Mondays and Wednesdays between 8.15 am – 4.15 pm, Postal address: 1410 Budapest, Pf. 138. Central telephone number: 00-36-1-461-3300 Fax: 00-36-1-322-1985.

I. 2. Purchase for official purpose by NATO and PfP forces and allied headquarters in case of excise duties:

Excise duties exemption provided through reimbursement for NATO and PfP forces and allied headquarters

The process for this is the following:

1. download the application form (exemption certificate – mentességi igazolás) from the website of NTCO
(http://www.nav.gov.hu/nav/letoltesek/nyomtatvanykitolto_programok/nyomtatvany_apeh/ke_relem/mentessegi_igazolas.html) and special request format from the website of MoD (see guideline_ detailed.doc)
2. The NATO and PfP forces and allied headquarters need to fill in these application forms
3. Send these documents to the Hungarian authority (MoD Economic and Financial Bureau – EFB via Hungarian Defence Forces Augmentation and Central Registry Command (HDF ACRC - MH HKNYP) address: MH HKNYP H-1885 Budapest, P.O. Box: 25.) or personally H-1134 Budapest, Dózsa György street 51. (POC: Military Document Office of ACRC: 00-36-1-236-54-43 and International Cooperation Branch of EFB: 00-36-1-236-51-25)
4. After validation EFB will send it back to the postal address of the entitled force and headquarter (designated POC).
5. download the application form nr. **Idipl1** from the website of NTCO
(http://www.nav.gov.hu/nav/letoltesek/nyomtatvanykitolto_programok/nyomtatvanykitolto_programok_nav/kerelmek/idipl1.html)
6. send the validated **exemption certificate** – mentességi igazolás – , **Idipl1** **AND the invoices** together with the bank account statement proving the invoice was paid to NTCO Large Taxpayers Directorate (KAIG): 1077 Budapest, Dob. u. 75-81. on Mondays and Wednesdays between 8.15 am – 4.15 pm, Postal address: 1410 Budapest, Pf. 138. Central telephone number: 00-36-1-461-3300 Fax: 00-36-1-322-1985.

I. 3. Purchase in the territory of Hungary for private purpose by US forces personnel located in Hungary:

In case of private purchases VAT and excise duties exemption provided through reimbursement for US forces personnel who are located in territory of Hungary:

The process for this is the following:

1. download the application form (exemption certificate – mentességi igazolás) from the website of NTCO
(http://www.nav.gov.hu/nav/letoltesek/nyomtatvanykitolto_programok/nyomtatvany_apeh/ke_relem/mentessegi_igazolas.html) and special request format from the website of MoD (see guideline_ detailed.doc)
2. The USA forces personnel need to fill in these application forms
3. Send these documents to the Hungarian authority (MoD Economic and Financial Bureau – EFB via Hungarian Defence Forces Augmentation and Central Registry Command (HDF ACRC - MH HKNYP) address: MH HKNYP H-1885 Budapest, P.O. Box: 25.) or personally H-1134 Budapest, Dózsa György street 51. (POC: Military Document Office of ACRC: 00-36-1-236-54-43 and International Cooperation Branch of EFB: 00-36-1-236-51-25)
4. After validation EFB will send it back to the postal address of the Requester.
5. download the application form nr. **Idipl2** from the website of NTCO
(http://www.nav.gov.hu/nav/letoltesek/nyomtatvanykitolto_programok/nyomtatvanykitolto_programok_nav/kerelmek/idipl2.html)
6. send the validated **exemption certificate** – mentességi igazolás – , **Idipl2** **AND the invoices** together with the bank account statement proving the invoice was paid to NTCO Large Taxpayers Directorate (KAIG): 1077 Budapest, Dob. u. 75-81. on Mondays and Wednesdays between 8.15 am – 4.15 pm, Postal address: 1410 Budapest, Pf. 138. Central telephone number: 00-36-1-461-3300 Fax: 00-36-1-322-1985.

While filling in the form please pay attention that:

declarations have to be signed.

In case of purchasing petrol, the invoice shall contain the registration number of the car.