

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 Foreign Armed Forces and international military 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 Foreign Armed 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. Registration of Foreign Armed Forces at Hungarian Defence Forces Augmentation and Central Registry Command (HDF ACRC - MH HKNYP) address: MH HKNYP H-1885 Budapest, P.O. Box: 25. phone: 00-36-1-236-54-43)
 2. download the application forms: exemption certificate – mentességi igazolás from the website of NTCO (http://www.nav.gov.hu/nav/letoltesek/nyomtatvanykitolto_programok/nyomtatvanykitolto_programok_nav/kerelmek/mentessegi_igazolas.html) and special request format from the website of MoD (see guideline_ detailed.doc)
 2. The Foreign Armed Forces need to fill in these application forms
 3. Send these documents personally or by mail to MoD Defence Economic Office (MoD DEO – HM VGH).
- In case of personal office routine there is necessary to fix an appointment time in advance (Address : H-1135 Budapest Lehel street 35-37 phone: 00-36-1-236-51-25,) and the requester should present the original registration document (International Military Residence Card) to the desk officer.
- In case of mail office route parallel with the original exemption certificate and request format, the requester should send the certified copy of Military Residence Card **via HU Home Defence Forces (HDF) postal services or related national embassies** also. The certification could be done by the postal services of the nearest Hungarian military units or the related national embassies. The postal address of MoD DEB is the following: HM VGH -1885 Budapest, P.O. Box: 25.)
4. After validation MoD DEO 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 International Military Headquarters the VAT exemption is granted by indirect method as a VAT reimbursement:

The process for this is the following:

1. Registration of International Military Headquarters at Hungarian Defence Forces Augmentation and Central Registry Command (HDF ACRC - MH HKNYP) address: MH HKNYP H-1885 Budapest, P.O. Box: 25. phone: 00-36-1-236-54-43)
2. download the application form (exemption certificate – mentességi igazolás) from the website of NTCO
(http://www.nav.gov.hu/nav/letoltesek/nyomtatvanykitolto_programok/nyomtatvanykitolto_programok_nav/kerelmek/mentessegi_igazolas.html)
and special request format from the website of MoD (see guideline_ detailed.doc)
3. Send these documents personally or by mail to MoD Defence Economic Office (MoD DEO – HM VGH).
In case of personal office routine there is necessary to fix an appointment time in advance (Address : H-1135 Budapest Lehel street 35-37 phone: 00-36-1-236-51-25,) and the requester should present the original International Military Residence Certificate to the desk officer.
In case of mail office route parallel with the original exemption certificate and request format, the requester should send the certified copy of International Military Residence Certificate **via HU HDF postal services or related national embassies** also. The certification could be done by postal services of the nearest Hungarian military units or head of the International Military Headquarters. The postal address of MoD DEB is the following: HM VGH NKI H-1885 Budapest, P.O. Box: 25.)
4. After validation MoD DEO will send it back to the postal address of the entitled International Military 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. In case of personal office routine there is necessary to fix an appointment time in advance. Central telephone number: 00-36-1-461-3300., Postal address: 1410 Budapest, Pf. 138

I. 2. Purchase for official purpose by Foreign Armed Forces and International Military Headquarters in case of excise duties:

Excise duties exemption provided through reimbursement for Foreign Armed Forces and International Military Headquarters.

The process for this is the following:

1. Registration of Foreign Armed Forces and International Military Headquarters at Hungarian Defence Forces Augmentation and Central Registry Command (HDF ACRC - MH HKNYP) address: MH HKNYP H-1885 Budapest, P.O. Box: 25. phone: 00-36-1-236-54-43)
2. download the application forms: exemption certificate – mentességi igazolás from the website of NTCO

(http://www.nav.gov.hu/nav/letoltesek/nyomtatvanykitolto_programok/nyomtatvanykitolto_programok_nav/kerelmek/mentessegi_igazolas.html)

and special request format from the website of MoD (see guideline_ detailed.doc)

3. Send these documents personally or by mail to MoD Defence Economic Office (MoD DEO – HM VGH).

In case of personal office routine there is necessary to fix an appointment time in advance (Address : H-1135 Budapest Lehel street 35-37 phone: 00-36-1-236-51-25,) and the requester should present the original registration document (International Military Residence Card or Certificate) to the desk officer.

In case of mail office route parallel with the original exemption certificate and request format, the requester should send the certified copy of registration document (International Military Residence Card or Certificate) **via HU MoD postal services or related national embassies** also. The certification could be done by human services of the nearest Hungarian military units or head of the International Military Headquarters. The postal address of MoD DEB is the following: HM VGH H-1885 Budapest, P.O. Box: 25.)

4. After validation MoD DEB will send it back to the postal address of the entitled International Military 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. In case of personal office routine there is necessary to fix an appointment time in advance. Central telephone number: 00-36-1-461-3300., Postal address: 1410 Budapest, Pf. 138

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. Registration at Hungarian Defence Forces Augmentation and Central Registry Command (HDF ACRC - MH HKNYP) address: MH HKNYP H-1885 Budapest, P.O. Box: 25. phone: 00-36-1-236-54-43)

2. download the application forms: exemption certificate – mentességi igazolás from the website of NTCO

(http://www.nav.gov.hu/nav/letoltesek/nyomtatvanykitolto_programok/nyomtatvanykitolto_programok_nav/kerelmek/mentessegi_igazolas.html)

and special request format from the website of MoD (see guideline_ detailed.doc)

3. Send these documents personally or by mail to MoD Defence Economic Office (MoD DEO – HM VGH).

In case of personal office routine there is necessary to fix an appointment time in advance (Address : H-1135 Budapest Lehel street 35-37 phone: 00-36-1-236-51-25,) and the requester should present the original International Military Residence Card to the desk officer.

In case of mail office route parallel with the original exemption certificate and request format, the requester should send the certified copy of International Military Residence Card **via HU**

HDF postal services or related national embassies also. The certification could be done by postal services of the nearest Hungarian military units or head of the International Military Headquarters. The postal address of MoD DEO is the following: HM VGH H-1885 Budapest, P.O. Box: 25.)

4. After validation MoD DEB 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. In case of personal office routine there is necessary to fix an appointment time in advance. Central telephone number: 00-36-1-461-3300., Postal address: 1410 Budapest, Pf. 138

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.