

## Which of the tax authorities tackle tax issues of foreign persons?

### I) If you

are a foreign undertaking that conducts business activity in the territory of Hungary **through an establishment not qualifying as a branch office** (i.e. an entity with independent legal personality and management autonomy registered as such in the Hungarian Registry of Companies), your tax cases are dealt with by the **Large Taxpayers' Tax and Customs Directorate of the National Tax and Customs Administration (NTCA)**.

It is also the **Large Taxpayers Tax and Customs Directorate** that is in charge of:

- **VAT refund issues for companies incorporated abroad** (further details are available under sections "[Tax refund for foreign entities of the professional field of specific competence](#)" and "[For enterprises](#)");
- issues in relation to the **refund of value added tax and excise tax to diplomatic and consular representations and their personnel, and to international organizations and their personnel which qualify as such** delegated to the territory of the European Communities (further details are available under section "[For diplomats](#)");
- issues concerning the **refund of the difference in withholding taxes deducted by the payers from incomes of individuals and recipients of dividends resident abroad** (more details are available under the heading "[Specific rules of the income taxation of foreign nationals](#)"; and
- **recording compliance with the requirements of financial representatives to register with the tax authority** (further details are available under section "[Who can represent foreigners in tax procedures?](#)").

#### Contacts:

**Large Taxpayers Tax and Customs Directorate (KAVIG) of the NTCA**  
**Dob utca (street) 75-81, 1077 Budapest**  
**Mailing address: 1410 Budapest, P.O. Box 138**  
**Telephone: +36 1 461 3300**

**Opening hours:**

<b>Monday</b>	<b>08.00 – 16.15</b>
<b>Wednesday</b>	<b>08.00 – 16.15</b>
<b>Thursday</b>	<b>08.00 – 12.00</b>

**II)**

**If you are a foreign person without a seat, establishment, permanent address or temporary residence on the territory of Hungary, your tax issues are tackled by the Large Taxpayers Tax and Customs Directorate of the National Tax and Customs Administration**

**If you are a foreign person with a seat, a branch – performing economic activity through a branch that is recognised as such (i.e. business entity eligible to act as legal person and to manage its own funds (incorporated business unit) and registered as a foreign branch in the Hungarian Companies Registration Court) – a permanent or temporary address or residence (which may even be a rented flat, an accommodation in a hotel, or room in a workers' hostel) on the territory of Hungary, your tax issues are dealt with by the competent local Tax and Customs Directorate of the National Tax and Customs Administration (NTCA) as per the seat or address.**

**III)**

The below listed tax issues of **the above taxpayers (in point II)** are dealt with by **any of the County (Metropolitan) Tax and Customs Directorate of the National Tax and Customs Administration:**

- a) providing tax clearance, income and/or tax residence certificates;
- b) providing tax and/or customs identification numbers (as well as their invalidation) for natural persons and, in addition, services with regard to tax cards and the placement of the tax identification code on the storage element of the electronic identity card;
- c) providing tax and/or customs identification numbers (and their invalidation) for persons and organisations that are obliged to directly register with the state tax authority;
- d) services with regard to compulsory registration of health service contributions;
- e) providing information on and issue of excerpts from the taxpayers' single tax accounts;
- f) information on taxpayers' tax returns filed and provision of printed information gained from the data processing system in this regard;

- g) services in connection with the personal income tax returns of the taxpayers;
- h) service concerning the provision of client identification number necessary to tackle tax issues over the phone;
- i) receipt, registration, processing and determination of validity of taxpayers' statements on the share (1% + 1%) of personal income tax offered to eligible entities;
- j) services in connection with statements of the taxpayers' representative(s) and/or authorised representative(s) applying the form dedicated for this purpose;
- k) services with regard to the provision of information and/or data from the single taxpayers' and client registration system;
- l) administration in relation to the registration of a taxpayer under the government decree on state aid for housing, as well as verification of active taxpayer's status with the tax authority;
- m) certification of procedural duty payments exceeding the amount of 10,000 HUF and the certifications on the presentation of a dutiable document for the imposition of duties, and

administering issues related to the register of private entrepreneurs.

Further contact information at the tax and customs directorates are available under the menu item

- [Contacts → Tax and Customs Directorates of the NTCA → Central Customer Services](#) on the [English language website of NTCA](#), or
- [Customer Services](#) on the [Hungarian language website of NTCA](#).

## **Hungarian Tax and Customs Administration**