

# Real-time data provision obligation

Based on the draft regulation published by the Ministry for National Economy, the testing of the real-time data provision with NAV is already underway. The purpose of the Tax Authority is to see quick, direct and real-time information about the taxpayers' invoicing activity and ultimately wants to help the whitening of economy with this.

Below you can read our summary about the real-time data provision obligation, including the most essential information. We would like to emphasize, this brochure is based on the currently available information and the published draft regulation, so provisions may still be modified until the new regulation is finalized.

## 1. Who has data provision obligation?

The real-time data provision obligation is laid on all taxpayers who issue an invoice with VAT exceeding HUF 100 000.

## 2. When will these changes take effect?

In accordance with Act LXXVII of 2017, the changes related to the real-time data provision will come into effect from 1 July 2018.

However, as of 1 July 2017, the data supply can be tested on a voluntarily.

## 3. Which invoice data should be provided to the Tax Authority?

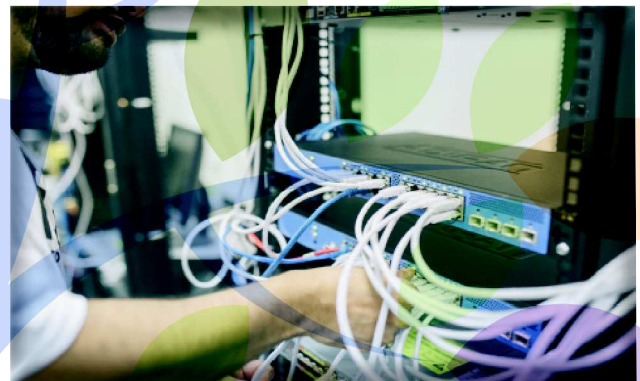
According to information provided by the Ministry for National Economy the reporting shall include at least the data determined by the Act on VAT, but further information can also be forwarded.

The IT background is provided by the data set scheme in the draft regulation, which helps the developers of invoicing programs to prepare.

## 4. What is the deadline for transmitting the data to the Tax Authority?

In case of invoices issued by invoicing program transmission of data is immediate, but within 24 hours, as latest. When hand-written paper base invoices are used for invoicing, the last day for submitting data is the 5th calendar day after issuing the invoice, but if VAT indicated in the invoice exceeds HUF 500 000, the final deadline for reporting is the following day after the issue of the invoice.

The transmission is failed due to breakdown or maintenance, the Tax Authority informs taxpayers in a notice. If there is a malfunction or other technical problem on the taxpayer's side, it is obliged to transmit the missing data to the Tax Authority within 24 hours after the termination of technical issues.



## 5. What kind of preparations should be done by the affected taxpayers?

Based on the currently available information, the necessary preparations are as follows:

- a) The taxpayers concerned first must update their invoicing program in order to be able to meet the data provision obligation detailed above.
- b) The additional condition of the connection and

data supply is the tax registration, which includes the registration of the data provider endpoint and invoicing program as well.

c) Companies have a continuous opportunity to test the adequacy of xml data files and the new system. Furthermore they can provide data voluntarily as well.

Testing can be done on the online interface of Hungarian Tax Authority which is available on the following website: <https://kobak.nav.gov.hu>

#### 6. Where can the taxpayers get support?

The Tax Authority publishes (both in English and Hungarian) the required technical information on the <https://onlineszamla.nav.gov.hu> website and the current XSD schema file associated with the online invoicing. Additionally, taxpayers can be assisted in solving technical issues at the following e-mail address: [online\\_szamla@nav.gov.hu](mailto:online_szamla@nav.gov.hu).



#### 7. What sanctions can be expected for those, who do not fulfill their real-time data provision obligations?

Those, who fail to comply with their data provision obligations or fail to join the system from 1 July 2018 properly, the amount penalty can be as high as HUF 500 000 per invoice.

As mentioned above, we strongly recommend you start preparing as soon as possible, since any development work may be time-consuming. More frequent administrative obligations are also

required in case of invoices not produced by an invoicing program.

Nevertheless, charges can be reduced, as the outgoing invoicing page of the current itemized domestic summary report (M tab) will become redundant and is likely to be determined.

Should you have any question related to the above mentioned, do not hesitate to contact us!

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