

# HUNGARY: What is Online Számla



Online Számla or Online Invoice is the system set up by the Hungarian Tax and Customs Administration in order to receive and process invoices sent by taxpayers.

In Hungary, cash registers sending transaction data to the authorities are mandatory in retail for years now.

But, in case of invoice issuance, the real-time reporting obligation of the invoice data is another requirement.

The final start dates of the e-invoicing obligation were July 1<sup>st</sup> 2020 for B2B and January 4<sup>th</sup> 2021 for B2C transactions (with a grace period until April 1<sup>st</sup> 2021).

*Act CXXVII of 2007 on Value Added Tax* defines this requirement, in Chapter X, dedicated to invoicing.

Article 159 states that a taxable person shall issue an invoice for the supply of goods or services to the person or entity acquiring the goods or services, if that person or entity is other than the taxable person.

Also, it implies the obligation to issue an invoice if:

- ✓ taxable person is paid an advance by another taxable person or non-taxable legal person;
- ✓ taxable person is paid an advance by a person or entity other than a person or entity referred to in the point above; and
  - ✓ the amount of the advance is equal to or exceeds HUF 900 000; or
  - ✓ in other cases not covered by the previous subpoint, if issuing of an invoice is requested.

For retailers, one of the crucial questions is whether invoices are issued to non-taxable natural persons.

If the document contains the elements listed in the Article 169 of the Vat Act, then it is considered an invoice.

Those data are:

- ✓ the date of issue of the invoice;
- ✓ the invoice serial number, which identifies the invoice beyond reasonable doubt;
- ✓ the tax identification number of the supplier of the goods or services under which the supply of goods or services was made;
- ✓ the identification number of the person acquiring the goods or services
  - ✓ the tax identification number under which, as the person liable to pay tax, the supply of goods or services was effected, or
  - ✓ the tax identification number under which the supply of goods as defined in Article 89 was made to him, or
  - ✓ the first eight digits of his tax number or, in the case of a group value added tax, his group identification number, under which the supply of goods or services to a taxable person registered in Hungary was carried out, provided that the seller of the goods or

services is established for economic purposes and is domiciled or habitually resident in the country;

- ✓ the name and address of the supplier of the goods or services and of the customer;
- ✓ the description of the goods supplied, the heading and the quantity used in this Act to designate the goods, at the option of the person required to issue the invoice, or the description of the services supplied, the TESZOR'15 used in this Act to designate the services, at the option of the person required to issue the invoice, and the quantity used, provided that it can be expressed in natural units;
- ✓ the date referred to in points (a) and (b) of subsection 163(1), if different from the date of issue of the invoice;
- ✓ the term "cash settlement" in Article XIII / A. in the case of the application of taxation under the special rules set out in Chapter II;
- ✓ the taxable amount and the tax-free unit of the product sold or the tax-free unit of the service provided, if it can be expressed in natural units, and the rebate applied, provided that it is not included in the unit price;
- ✓ the rate of tax applied;
- ✓ the tax passed on, unless its indication is excluded by this Act;
- ✓ the term "self-invoicing" where the invoice is issued by the person acquiring the product or receiving the service;
- ✓ in the case of an exemption, a reference to the relevant provisions of the law or of the VAT Directive, or any other but clear indication that the supply of goods or services is exempt;
- ✓ the term "reverse charge" if the purchaser of the product or the recipient of the service is liable to pay tax;
- ✓ in the case of the sale of a new means of transport specified in Section 89, the data concerning the new means of transport specified in Section 259, Paragraph 25;
- ✓ the term "difference arrangements - travel agents" in Annex XV; in the case of the provision of travel arrangements in accordance with the special rules set out in Chapter II;
- ✓ the corresponding term "differences regulation - second-hand items" or "difference regulation - works of art" or "difference regulation - collections and antiques" in Annex XVI. in the case of the sale of used movables, works of art, collectors' items or antiques in accordance with the special rules set out in Chapter.
- ✓ in the case of a financial representative, the name, address and tax number of the financial representative.

So, in retail stores, where online cash registers are used, if the conditions above are not fulfilled, there is no invoice, so there is no e-invoicing obligation.

The cash register will send the necessary transaction data to the authorities within the fiscalization requirements.

***Limitation of liability:** Whilst every attempt is made to ensure that the information provided herein is correct and complete, **JB Fiscal Consulting** cannot be held responsible in any way for any errors or omissions. We cannot guarantee completeness. The given data, explanations and interpretation of the Laws and related information do not constitute as a legal advice. Please contact us if you have any concerns about the information provided.*

*Any unauthorized copying, alteration, distribution, transmission, performance, display or other use of this material is prohibited.*

## Why JB Fiscal Consulting?

At **JB Fiscal Consulting** we help retail technology providers and global retailers overcome the biggest hurdles during their international expansion and keep them in compliance with the constantly changing fiscal environment. When we say the international expansion, we really mean it as our geography portfolio that, at the moment, includes more than 20 fiscal countries!

The firm's core consulting team, supported by some of the best talent available, provides a wide range of services that include, but not limited to:

- ✓ Consulting Sessions
- ✓ Regulatory Monitoring
- ✓ Documentation Preparation
- ✓ Ongoing Support
- ✓ Custom Projects
- ✓ Project management

The client portfolio includes some of the largest point-of-sale technology companies and global retailers (including HORECA) from Canada, the United States, Europe, and the UK.

When it comes to our partners, we are very proud to work with the leading point-of-sale system providers around the globe.

Please feel free to ask us for references!

Need to get and/or to remain compliant? [Get in touch!](#)

