



National Tax and
Customs Administration

*Online cash registers,
online invoicing in Hungary*

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Content

- 1) About Hungary
- 2) Online Cash register project
 - a) Milestones
 - b) Technical overview
 - c) The results
- 3) Online invoicing



1. Quick facts about Hungary

- Area: 93,030 km²
- Population: 10 million
- GDP/person: 31,081 \$ (2018, PPP)
- EU member since 2004
- Currency: Forint (HUF)
- VAT rate: 27% (general rate)
- Average net salary: 780 € (per month for a single person, 2019)





2. Online cash register project

Milestones of introduction

2012 May: Start planning the system

2013 February: Legislation

July: First licence for online cash register type

September: First online cash register is working (pilot)

December: Rollout of first type

2014 April: Deadline for installing the ECR/POS with support

2014 August: Deadline for change to online

~150.000 ECRs and ~30.000 POS systems are operating

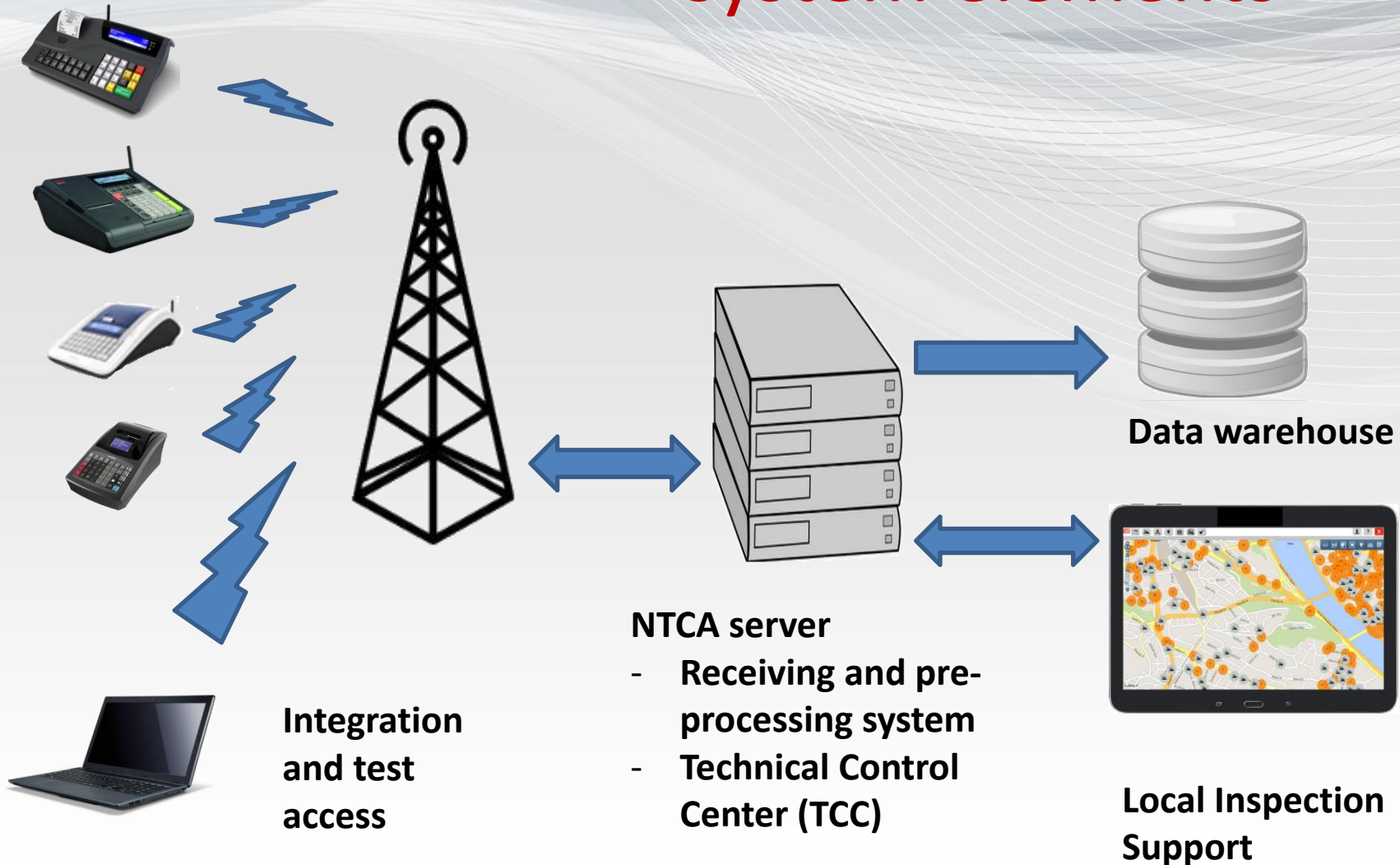
2017 January: New activities obliged to use cash register

Technical overview: Fiscal Control Unit



- Recording data
 - Receipt data (detailed)
 - Events data (power on/off, time update, etc.)
 - Technical report
 - Communication with Tax Administration
- Storing data (as XML file)
- Transmitting data (via mobile network)

Overview of system elements



Available questions for risk analysts

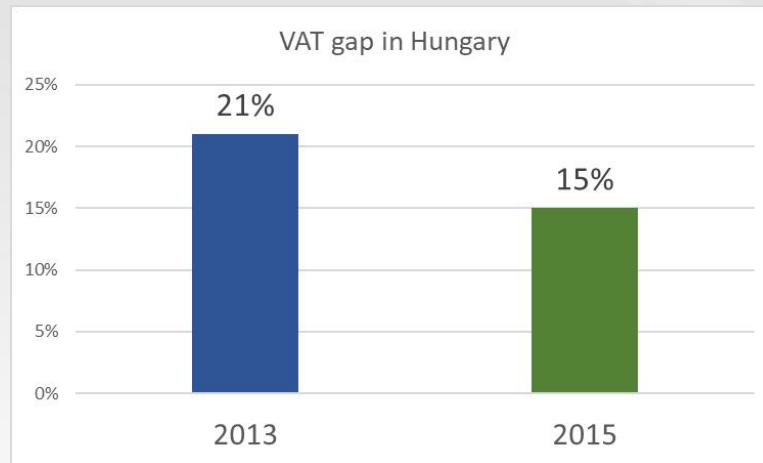
(examples)

1. Which store had extremely little income last month?
(<20 EUR/day)
2. Where are too few reported workers compared to the number of opening hours?
3. Which are the „poorest“ 3% of jewelleries in the city?
4. Which party places finish providing receipt after 10 pm?

These filters generate suspicion only, it has to be checked on-site.

Results

- Increase of VAT income in involved sectors: +15% (2014. Q1-Q3 compared to 2013. Q1-Q3)
- VAT gap decreased: 21% (2013) \Rightarrow 15% (2015)



Source: EU VAT gap report 2018, TAXUD/2015/CC/131 project, page 39

https://ec.europa.eu/taxation_customs/sites/taxation/files/2018_vat_gap_report_en.pdf



2. Online invoicing

Invoices to report

Invoice category	From July 2018	From July 2020	From January 2021
Customer: VAT subject in Hungary VAT content \geq ~300 €	✓	✓	✓
Customer: VAT subject in Hungary VAT content $<$ ~300 €	✗	✓	✓
Customer: Hungarian, no VAT subject (e.g private person)	✗	✗	✓
Customer: Non Hungarian (EU/non-EU)	✗	✗	✓

Legislation

How to report:

- Machine made invoices: M2M communication, immediately (REST API)
- „Hand made” invoices: using web portal, in 1-4 days

Data to report:

- VAT related data (amounts, item names, etc.)

Milestones

2014 October: Obligation for reporting the usage of invoicing softwares (or online services)

2016: Data export (offline) as mandatory function of invoicing softwares

2018 July: Obligation for online data reporting

2020. July / 2021. January: Extending the invoice categories to report

Online invoice portal

online
számla



Nemzeti Adó-
és Vámhivatal

LOGIN

REGISTRATION



[Home](#) [About the system](#) [Laws](#) [Questions and answers](#) [Technical Information](#) [Process Information](#)

Dear Visitor,

Welcome to the Online Invoice Platform!

As provided for in Annex No. 10 of the Act CXXVII of 2007 on value added tax that is effective as of the 1st of July, 2018; the taxpayer is subject to data disclosure obligation regarding its invoices that are issued of the transactions between domestic taxpayers and contain input value added tax of at least 100 000 HUF.

This is to inform you that the abovementioned data disclosure obligation can be discharged via this interface, the Online Invoice system.

For more detailed information related to the data disclosure obligation, please consult our informative leaflets.

The single registration of the taxpayer is a precondition for the use of the Online Invoice system that is to say for the discharge of the data disclosure obligation.



Technical overview

M2M data report:

- via public internet
- use common technologies
(XML file, REST protocol, ...)
- real time (immediately after creating invoice)

Tax Administration Online Invoicing Program

- Free to use for all registered taxpayer
- Web based service
- Basic functionality
- Creates paper or electronic invoice
- **Completes the data report**

6. Opportunities of the system

- Well defined structure for invoice data
- Electronic invoicing is getting easier
- Invoice processing can be transformed to digital

⇒ **DIGITAL TRANSFORMATION OF COMPANIES**

Thank you for your
attention!



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