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News Flash

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**New requirements for invoicing
programs in Hungary**

New requirements for invoicing programs in Hungary

A new requirement will be introduced from 1st January 2016 related to the functions of invoicing programs, which are determined by the regulation of the Ministry of National Economy 23/2014 (VI. 30.) on identification of invoices and receipts and the tax official control of electronically preserved invoices. According to the new requirement, the invoicing programs used by taxpayers have to include a new mandatory data export function. We would like to present related instructions in this newsletter.

Regulations effective from January 1st, 2016

Requirements related to the invoicing programs are prescribed by the regulation of the Ministry of National Economy 23/2014 (VI. 30.) on the identification of invoices and receipts and the tax official control of electronically preserved invoices. The list of mandatory requirements related to the invoicing programs will be expanded by one new point from 1st January 2016, the rules of which the invoicing programs of the taxpayers have to comply with. Target of the amendment is the standardization and facilitation of the data to be provided to the tax authority.

Pursuant to the modification all invoicing programs are to be extended by a new data export function, which name is exactly determined by the regulation: the name of the newly created function shall be „adóhatósági ellenőrzési adatszolgáltatás” (supplying data for tax revision). Different name cannot be used for the program development. Details of the form and content structure of the invoicing programs are included in the 2nd and 3rd appendix of the regulation, which provisions are strictly to be followed.

Definition of an invoicing program

The regulation determines as invoicing program all computer programs, program functions, program modules and online invoicing systems, which are feasible for issuing invoices. Thus, all programs which are suitable for invoicing need to be developed to comply with the new regulation.

Supplying data for tax revision

The new function makes possible the data export of the invoices issued within a period. Two criteria are specified by the regulation, which based on the system can provide the data export. Based on the first criterion, the data of issued invoices are to be queried by entering the period (year, month, and day). The other criterion facilitates the data export based on the invoice number (entering the starting and ending invoice number).

Although the above presented regulation is applicable from 1st January 2016, we would like to draw your attention to take care about the development of the invoicing program to ensure the compliance with the regulation from effective day.

The new prescription is to be applied by all value added taxpayers who possesses Hungarian tax number, irrespective of the fact if they have a seat address in Hungary.

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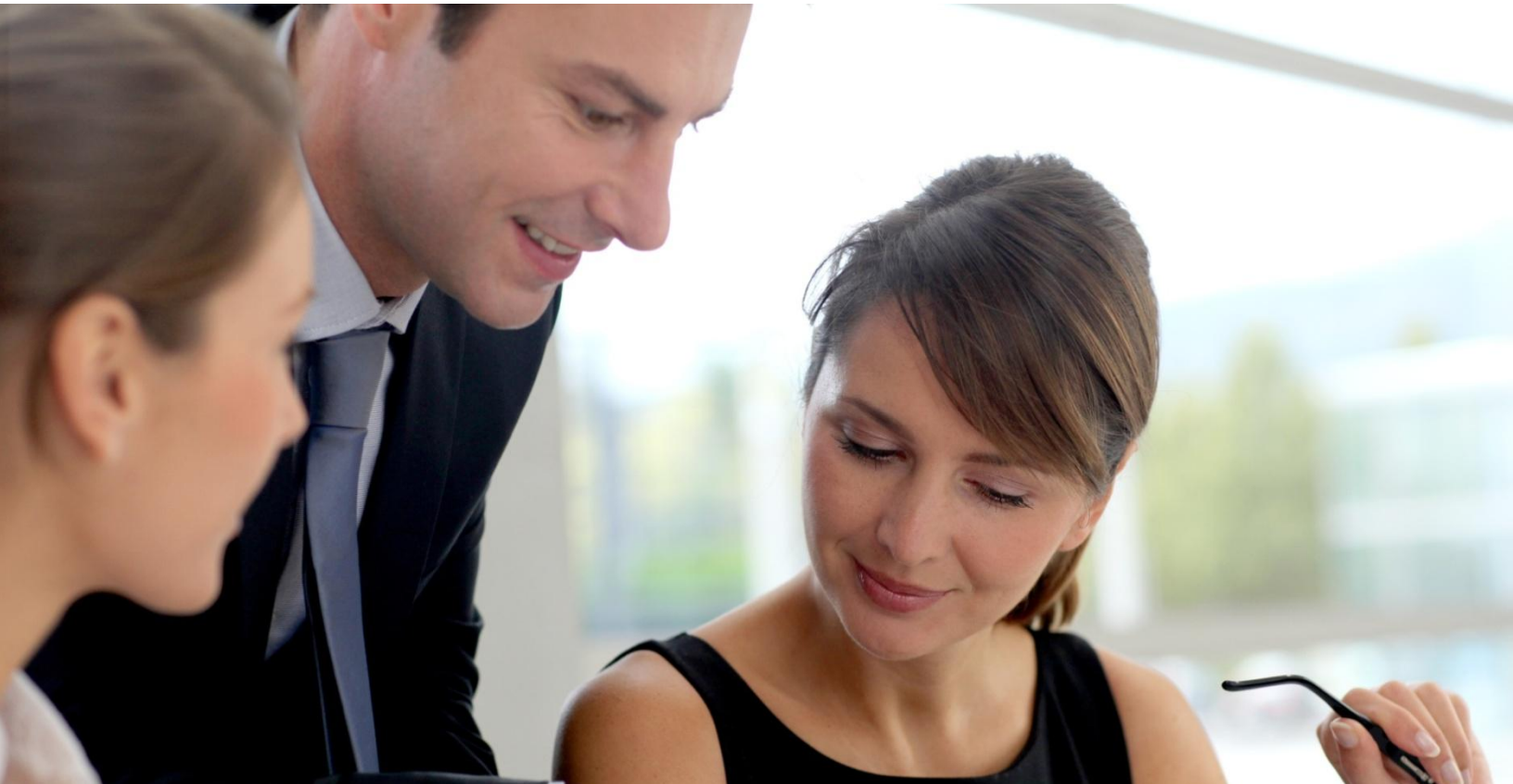
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