

## **Decree No. 23/2014. (VI. 30.) NGM**

### **on the tax administration identification of invoices and receipts, and the verification of electronically stored invoices by the tax authority**

Pursuant to the authorization granted under 175 (4) and (28) of Act XCII of 2003 on the rules of taxation, as well as of 260 (1) (c), (d) and (i) and 260 (3) of Act CXXVII of 2007 on value added tax, and acting within the scope of my duties as defined in 90 (1) of Government Decree No. 152/2014 of 6 June 2014 on the duties and powers of Government members, in agreement with the minister for national development acting within the scope of duties as set out in 109 (11) of Government Decree No. 152/2014 of 6 June 2014 on the duties and powers of Government members with respect to subsections (5) and (9), Sections 22, 24,25, and 26 and Annex 1, I hereby decree the following:

#### ***1. Suitability for identification for tax administration purposes***

**Section 1. (1)** The scope of this decree shall cover

- a)** receipts and invoices issued through the use of forms
- b)** invoices generated with invoicing software, and
- c)** computer-generated receipts.

**(2)** The scope of this decree shall cover invoices and receipts issued with cashiers and taximeters to the extent explicitly provided for in the decree.

**(3)** Receipts and invoices issued through the use of forms, invoices issued with invoicing software and computer-generated receipts shall qualify as being suitable for identification for tax administration purposes if they meet the requirements set out in this decree.

**(4)** The suitability of receipts issued with cashiers for identification for tax administration purposes is subject to the fulfillment of the requirements set forth in the decree on the technical requirements of cashiers, the distribution, use, and servicing of cashiers for issuing receipts, and the provision of data recorded with cashiers vis-à-vis the tax authority (hereinafter: Decree on Cashiers).

**(5)** The suitability of receipts issued with taximeters for identification for tax administration purposes is subject to the fulfillment of the requirements set forth in the decree on the technical requirements of taximeters, and the distribution, use, and servicing of taximeters for issuing receipts

**(6)** The suitability of receipts issued with cashiers for identification for tax administration purposes is subject to

- a)** the fulfillment by the cashiers of the requirements set out in the Decree on Cashiers, and

- b)** the compliance of the invoicing function of the cashier with the provisions of Section (8) (1) (a) and Section 8 (2)-(5).

#### ***2. Interpretative Provisions***

**Section 2.** For the purposes of this decree

**1. *invoices and receipts stored in electronic form:*** electronic copies of invoices issued using invoicing software and stored as electronic data files and computer generated receipts, electronic invoices and receipts, and paper-based invoices and receipts as per Section 17 (2) (a);

**2. *invoicing software:*** IT software, software feature, software module capable of issuing invoices, including online invoicing systems as well;

**3. *invoicing software ID:*** description or name, and series of letters or digits, or an acronym, meant to distinguish the various versions of the invoicing software specified by the creator or developer of any invoicing software;

**4. *computer-generated receipts:*** receipts issued electronically or on paper and generated by a computer

### ***3. Requirements pertaining to the use of VAT forms***

**3. §** The requirements pertaining to an invoice or receipt issued by means of the form is that

- a) the form shall be printed in compliance with the requirements set forth in § 4,
- b) the individual obtaining the form shall be in possession of an invoice issued with the content stipulated in 6. § (3), furthermore
- c) the form shall be treated in compliance with the rules pertaining to the type of forms subject to strict numeric control, as has been prescribed § 7

**§ 4 (1)** Producers and distributors must produce the form by supplying it with a serial number range which is pre-determined by the Tax Authority and which generates continuous serial numbers in such serial number range without any interruption or repetition of the serial number fitting within the given range.

(2) The serial number range is assigned and provided to the form producer by the Tax Authority at the form producer's request and submitted through an online application form specially provided for this purpose.

(3) The assigned serial number range - including references to the specific type of form and the name of the form producer - is disclosed by the Tax Authority on its website within 15 days of the assignment.

**§ 5** The producer, distributor of the form - except those provided for in subsection (2) - shall exclusively distribute the type that meets the requirements specified in subsection 1, § 4.

(2) Provided the receipt also entitles its presenter to use the service indicated in it, the producer, distributor of the form shall be exempt from the fulfillment of the obligation set out in subsection 1, § 4 on the understanding that serialization with no interruption or repetition is ensured.

**§ 6 (1)** On the basis of the copy of the invoice issued as a proof of sales, producers/distributors are obliged to keep serial number-based records regarding the forms sold.

(2) Producers, distributors of forms, in their capacity as taxable persons as of § 5 of Act CXXVII of 2007 (hereinafter: VAT Law) , shall exclusively sell forms to taxable persons, who/which shall preliminarily certify their taxable status.

(3) A taxable person selling forms in their capacity as producers, distributors of forms shall indicate on the invoice issued as a proof of sale as follows:

- a) in addition to the description of the form sold, also its serial number range by indicating the initial and the last serial numbers
- b) tax number of the individual obtaining the form.

**§ 7** A taxable persons using the form for the purpose of issuing an invoice or receipt brings the form under strict accounting control. Within the scope of this, he shall keep a record of the different types of forms with each containing:

- a) a serial number range, by indicating the initial and the last serial numbers,
- b) the serial number of the invoice confirming the purchase of the form
- c) the date of purchasing the form,
- d) the time period for the use of the form, from the date of first application up to the date of the last one,
- e) the date the form is disposed of.

### ***4. Requirements for invoicing software***

**Section 8. (1)** The requirements for the invoicing software shall include that

- a) the invoicing software, save the variations provided for in (2)-(4), ensure the use of continuous serial numbers without any interruption or repetition, and

- b) the invoicing software be reported as per Section 11.

(2) The invoicing software shall provide serial number ranges in the invoices issued under the non-Hungarian tax number of the tax subject different from the national serial number range.

(3) The continuity of the numbering shall not be compromised if

- a) other accounting documents not qualifying as invoices are issued in the relationships among members under group taxation and

**b)** invoices of members under group taxation in their relationships vis-à-vis third parties are issued in the same serial number ranges.

**(4)** Equally, the continuity of the numbering shall not be compromised if invoices, accounting documents set out in Section 165 (1) (a) of the Act on VAT, and other accounting documents issued in relation to transactions not subject to the scope of the Act on VAT, are issued within the same serial number range.

**(5)** If the software is capable of issuing both invoices and receipts, invoices and receipts may also be issued within separate serial number ranges.

**Section 9. (1)** Tax subjects selling the invoicing software as developers or distributors shall be required to register the invoicing software sold according to its name, ID, client name, and the date of sale.

**(2)** The developer or distributor of the invoicing software may only sell the invoicing software to tax subjects, which shall be required to prove their tax subject identity prior to the sale. The developer or distributor of the invoicing software shall indicate the tax number of the tax subject purchasing the invoicing software in the invoice issued of the sale of the invoicing software.

**Section 10. (1)** During the sale or provision of the invoicing software the seller or the provider shall deliver or hand over in any other way to the buyer or user the Hungarian language documentation prepared by the developer of the invoicing software and shall inform the buyer or user of the name and ID of the invoicing software.

**(2)** The documentation as per (1) shall include a detailed description of the operation and use of the invoicing software and an overview of all the functions of the invoicing software. The invoicing software may only perform the functions stated in the documentation.

**(3)** In case of any change in the functions of the invoicing software, the seller or provider shall ensure that the addition or modification of the documentation as per (1) describing the change in functions is available to the buyer or user.

**(4)** Tax subjects using the invoicing software shall store the documentation as per (1) and any addition or modification thereto as per (3) until the lapse of the right for the assessment of the output tax in the invoice issued using this invoicing software. Tax subjects may fulfill such obligation of storage by electronic means as well.

**(5)** The obligations stipulated in (2) and (4) with respect to the documentation shall also apply to tax subjects using proprietary software.

**Section 11. (1)** Tax subjects shall report the

**a)** name and ID;

**b)** name and tax number (if applicable) of the developer;

**c)** name and tax number of the seller or provider;

**d)** date of purchase or commencement of use or, in case of use of proprietary software, the date of normal use of the invoicing software used within 30 days of the date as per (d) to the tax authority by using the form specially provided for this purpose.

**(2)** Tax subjects shall report

**a)** the data as per (1);

**b)** the date of decommissioning of the invoicing software decommissioned within 30 days of the decommissioning of the software to the tax authority by using the form specially provided for this purpose.

**Section 12.** The tax authority may also check the process of issuing of invoicing by having the invoice issuer issue a test invoice under its supervision.

**Section 13. (1)** Tax subjects using online invoicing systems, different from Section 11 (1), shall report

**a)** the name and contact details of the online invoicing system;

**b)** the name and tax number of the provider of the online invoicing service;

**c)** the date of commencement of use of the online invoicing service

within 30 days of the date of commencement of use of the online invoicing service to the tax authority by using the form specially provided for this purpose.

**(2)** Tax subjects using online invoicing systems, different from Section 11 (2), shall report

**a)** the data as per (1);

**b)** the date of termination of use of the online invoicing service

within 30 days of the date of termination of the use of the online invoicing service to the tax authority by using the form specially provided for this purpose.

## ***5. The use of Electronic Data Interchange (EDI)***

14. § In case parties intend to use electronic data interchange (EDI) to generate and transfer electronic invoices as electronic data, they may as well fulfill their prior and written obligations concerning the use of EDI as per § 175 (3) (a) of the Act on VAT by signing the contract set out in Annex 1.

## ***6. Specific rules applying to the authorized representative of the party legally obliged to issue invoices***

15. § (1) Invoices issued by the person or entity acting as authorized representative of the obliged party (i.e. the party obliged to issue invoices) – in addition to other conditions laid down by this decree – shall meet the following requirements:

a) in the case of paper-based invoices, the authorized representative shall promptly forward a copy of the invoice to the party obliged to issue the invoice; in the case of electronic invoices, the representative shall make them immediately available to the obliged party in electronic form.

b) in the case of invoices generated by the invoicing software, the obliged party and the authorized representative shall agree in advance and in written form on the serial number ranges which shall also be registered and documented by the obliged party.

(2) The person or entity acting as an authorized representative of several obliged parties concurrently shall meet his obligations set out in § (1) by keeping separate records for each client.

## ***7. Computer generated receipts***

16. § (1) Invoicing software programmes generating receipts are required to ensure the use of continuous serial numbers without any interruption or repetition.

(2) During the sale of the invoicing software as per (1), the supplier shall deliver or hand over in any other way to the buyer the user documentation prepared by the developer of the invoicing software.

(3) The documentation as per (2) shall include a detailed description of the operation and use of the invoicing software and an overview of all the functions of the invoicing software. The invoicing software may only perform the functions stated in the documentation.

(4) Tax subjects using the invoicing software shall store the documentation as per (2) until the end of the fifth year from the year of issue of the receipt. Tax subjects may fulfill such obligation of storage by electronic means as well.

(5) The obligations stipulated in (3) and (4) with respect to the documentation shall also apply to tax subjects using proprietary software.

(6) If the documentation as per (2) is available not in Hungarian, German, French or English, the Hungarian version shall be provided:

- a) by suppliers, providers of the software as per (1) if they are tax subjects registered in Hungary,
- b) or in any other case, by the tax subject user of the software as per (1).

(7) The provisions relating to this documentation shall apply to the Hungarian translation of the documentation as per (2).

## ***8. Copying and storage***

17. § (1) Invoices issued with invoicing software or printed on paper, as well as the copy of computer-generated and paper-based receipts to be retained by the issuer – instead of paper print – may be stored as electronic data files, provided it is carried out in compliance with the provisions of the Decree 114/2007 (XII. 29.) GKM (Minister of Economy and Transport) on the Rules of Digital Archiving, as per (3) a) or b).

(2) The regulations and provisions of the Decree 13/2005. (X. 27.) IHM (Minister of Informatics and Telecommunications) on the Rules of Making of Electronic Copies from Paper Documents shall apply

- a) during electronic copying of receipts and invoices issued through the use of forms, as well as of paper-based invoices and receipts (including invoices and receipts issued with cashiers and taximeters) and
- b) during the conversion of paper-based but issued as electronic invoices into electronic form.

## ***9. Inspection of invoices and receipts***

18. § (1) During the inspection of the electronically stored invoices and receipts, tax subjects shall provide to the tax authority

- a) the technical equipment necessary to read the invoices and receipts on the spot
- b) the documentation with regards to the equipment as for a) and
- c) the necessary information for using the devices as for a).

(2) During the inspection of the electronically stored invoices and receipts, tax subjects shall provide to the tax authority electronic outputs and the archiving of data to external storage media.

19. § For tax inspection purposes, tax subjects shall make available invoice data stored in xml format in a data structure defined in Annex 2 and 3. In the case of invoices stored in other electronic forms, tax subjects shall provide invoice data in a data structure defined in Annex 2 and 3 or in pdf format.

## **10. Final Clause**

§ 20. (1) This decree – with the exception defined in (2)-(3) - will enter into force on 1 July, 2014. (2) 11. §, 13. § and 21. § will enter into force on 1 October, 2014. (3) 18. § (2), 19. §, 22. §, 26. § as well as Annex 2. and 3. will enter into force on 1 July, 2015.

§ 21. By using an official form provided by the tax authority especially for this purpose, tax subjects shall report not later than 15 November, 2015 data as for 11. § (1) or 13. § (1) of the invoicing software purchased prior to 1 October and still in use on 1 October 2014, used online invoicing software and proprietary programmes in use. Data as for (2) of § 11 or (2) of § 13 of the invoicing software discarded between 1st October and 15 October, 2014 and the date of termination of use of the online invoicing service shall be reported by tax subjects by using an official form provided by the tax authority specially for this purpose, not later than 15 November, 2015.

§ 22. Provisions in force on 30 June, 2015 of the Decree of the Minister of Finance 46/2007. (XII. 29.) PM on Certain Rules pertaining to Electronic Invoices are fully applicable to the electronic invoices issued up to 30 June, 2015.

§ 23. § 14. and Annex 1. are to comply with the 94/820/EC: Commission Recommendation of 19 October 1994 relating to the legal aspects of electronic data interchange.

**24-25. §**

**26. §**

§ 27. Decree (1) of §10. and this Decree amended by the Decree 45/2014. (XII. 30.) NGM on amending certain PM (Minister of Finance) and NGM (Minister for National Economy) decrees on indirect taxation (hereinafter: Amendment Decree) as well as (6), (7) of § 10. and (6), (7) of § 16. of the Amendment Decree, are also applicable in the case of software sold or used prior to the entry into force of these provisions.

### **Annex 1 to Decree 23/2014. (VI.30.) of the Ministry for National Economy (NGM)**

The standard agreement for EDI application and use is as follows: The EDI Agreement is concluded by:

....., and between

.....

(hereunder: the parties).

## **Article 1**

### **Object and Scope**

1.1. The "Model EDI Agreement", hereinafter referred to as "the Agreement", specifies the legal terms and conditions under which the parties, conducting transactions by the use of electronic data interchange (EDI), operate.

1.2. The Agreement consists of the legal provisions set out in the following and shall be completed by a Technical Annex.

1.3. Unless otherwise agreed by the parties, the provisions of the Agreement are not intended to govern the contractual obligations arising from the underlying transactions effected by the use of EDI.

## **Article 2**

### **Definitions**

2.1. For the purpose of the Agreement, the following terms are defined as follows:

2.2.

Electronic data interchange is the electronic transfer, from computer to computer, of commercial and administrative data using an agreed standard to structure an EDI message.

2.3. An EDI message consists of a set of segments, structured using an agreed standard, prepared in a computer readable format and capable of being automatically and unambiguously processed.

2.4.

UN/Edifact: As defined by the UN/ECE1), the United Nations rules for electronic data interchange for administration, commerce and transport, comprise a set of internationally agreed standards, directories and guidelines for the electronic interchange of structured data, and in particular, interchange related to trade in goods and services, between independent computerized information systems.

2.5. Acknowledgement of receipt:

The acknowledgement of receipt of an EDI message is the procedure by which, on receipt of the EDI message, the syntax and semantics are checked, and a corresponding acknowledgement is sent by the receiver to the sender.

## **Article 3**

### **Validity and formation of contract**

3.1. The parties, intending to be legally bound by the Agreement, expressly waive any rights to contest the validity of a contract effected by the use of EDI in accordance with the terms and conditions of the Agreement on the sole ground that it was effected by EDI.

3.2. Each party shall ensure that the content of an EDI message sent or received is not inconsistent with the law of its own respective country, the application of which may not restrict the content of an EDI message. Each party shall take all necessary measures to inform without delay the other party of any possible lack of consistency.

3.3. A contract effected by the use of EDI shall be concluded at the time and place where the EDI message constituting acceptance of an offer reaches the computer system of the offeror.

## **Article 4**

### **Admissibility in evidence of EDI messages**

To the extent permitted by any national law which may apply, the parties hereby agree that in the event of dispute, the records of EDI messages, which they have maintained in accordance with the terms and conditions of this Agreement, shall be admissible before the Courts and shall constitute evidence of the facts contained therein unless evidence to the contrary is adduced.

## **Article 5**

### **Processing and acknowledgement of receipt of EDI messages**

5.1. EDI messages shall be processed as soon as possible after receipt, but in any event, within the time limits specified in the Technical Annex.

5.2. An acknowledgement of receipt is not required unless requested. An acknowledgement of receipt can be requested by specific provision included in the Technical Annex or by express request of the sender of an EDI message.

5.3. Where an acknowledgement is required, the receiver of the EDI message to be acknowledged shall ensure that the acknowledgement is sent within one business day of the time of receipt of the EDI message to be acknowledged, unless an alternative time limit has been specified in the Technical Annex. A business day means any day except a Saturday, Sunday or any declared public holiday in the intended place of receipt of an EDI message. The receiver of an EDI message requiring an acknowledgement shall not act upon the content of the EDI message until such acknowledgement is sent.

5.4. If the sender does not receive the acknowledgement of receipt within the time limit, he may, upon giving notification to the receiver to that effect, treat the EDI message as null and void as from the expiration of that time limit or initiate an alternative recovery procedure as specified in the Technical Annex to ensure effective receipt of the acknowledgement. In case of failure of the recovery procedure, within the time limit, the EDI message will definitely be treated as null and void, as from the expiration of that time limit, upon notification to the receiver.

## **Article 6**

### ***Security of EDI messages***

6.1. The parties undertake to implement and maintain security procedures and measures in order to ensure the protection of EDI messages against the risks of unauthorized access, alteration, delay, destruction or loss.

6.2. Security procedures and measures include the verification of origin, the verification of integrity, the non-repudiation of origin and receipt and the confidentiality of EDI messages.

Security procedures and measures for the verification of origin and the verification of integrity, in order to identify the sender of any EDI message and to ascertain that any EDI message received is complete and has not been corrupted, are mandatory for any EDI message. Where required, additional security procedures and measures may also be specified in the Technical Annex.

6.3. If the use of security procedures and measures results in the rejection of, or in the detection of an error in an EDI message, the receiver shall inform the sender thereof, within the specified time limit. The receiver of an EDI message which has been rejected, or which contains an error shall not act upon the EDI message before receiving instructions from the sender. Where a rejected or erroneous EDI message is retransmitted by the sender, the EDI message should clearly state that it is a corrected EDI message.

## **Article 7**

### ***Confidentiality and protection of personal data***

7.1. The parties shall ensure that EDI messages containing information qualified to be confidential by the sender or agreed mutually to be confidential between the parties, are maintained in confidence and are not disclosed or transmitted to any unauthorized persons nor used for any purposes other than those intended by the parties.

When authorized, further transmission of such confidential information shall be subject to the same degree of confidentiality.

7.2. EDI messages shall not be regarded as those containing confidential information to the extent that such information is otherwise accessible and freely available.

7.3. The parties may agree to use a specific form of protection for certain messages such as a method of encryption to the extent permitted by law in either of their respective countries.



7.4. Where EDI messages which include personal data are sent or received in countries where no data protection law is in force, and until a relevant Community legislation is implemented, each party agrees on a minimum standard in respecting the provisions relating to the automatic processing of personal data.

## **Article 8**

### ***Recording and storage of EDI messages***

8.1. A complete and chronological record of all EDI messages exchanged by the parties in the course of a trade transaction shall be stored by each party, unaltered and securely, in accordance with the time limits and specifications prescribed by the legislative requirements of its own national law, and, in any event, for a minimum of three years following the completion of the transaction.

8.2. Unless otherwise provided by national laws, EDI messages shall be retained by the sender in the transmitted format and by the receiver in the format in which such messages are received.

8.3. Parties shall ensure that electronic or computer records of the EDI messages shall be readily accessible or reproducible in a human-readable form and printable, if required. Any technical facilities required for the purpose need to be obtained.

## **Article 9**

### ***Operational requirements for EDI***

9.1. The parties undertake to implement and maintain the operational environment to operate EDI according to the terms and conditions of this Agreement, which among others includes but is not limited to the following:

#### 9.2. Operational equipment

The parties shall provide and maintain, the equipment, software and services necessary to transmit, receive, translate, record and store EDI messages.

#### 9.3. B) Communication Instruments

The parties shall determine the means of communication to be used, including telecommunication protocols and if required, the choice of third party service providers.

#### 9.4. EDI message standards

All EDI messages shall be transmitted in accordance with the UN/Edifact standards, recommendations and procedures as approved by the United Nations Economic Commission for Europe (UN/ECE-NP and with European standards.

#### 9.5. Codes

Data element code lists referred to in EDI messages shall include UN/Edifact -maintained code lists, international code lists issued as ISO international standards and UN/ECE or other officially published code lists. Where such code lists are not available, preference shall be given to the use of code lists published, maintained and those allowing for correspondence with other coding systems.

## **Article 10**

### ***Technical specifications and requirements***

The Technical Annex shall include the technical, organizational and procedural specifications and requirements necessary for the operation of EDI in compliance with the terms and conditions of this Agreement, in particular, but not limited to the following:

- operational requirements for EDI, as referred to in Article 9, including, operational equipment, means of communication, EDI message standards and codes,
- processing and acknowledgement of EDI messages,
- security of EDI messages
- recording and storage of EDI messages



- time limits
- tests and trials for establishing and monitoring the adequacy of the technical specifications and requirements.

## **Article 11**

### **Liability**

11.1. No party to this Agreement shall be liable for any special, indirect or consequential damage resulting from non-fulfillment of the obligations set forth in the Agreement.

11.2. No party to this Agreement shall be liable for any loss or damage suffered by the other party and caused by any delay or failure to perform in accordance with the provisions of this Agreement, where such delay or failure is caused by an impediment beyond that party's control and which could not reasonably be expected to be taken into account at the time of conclusion of the Agreement or the consequences of which could not be avoided or overcome.

11.3. If a party engages an intermediary to perform services for the transmission, logging or processing of an EDI message, that party shall be liable for any damage arising directly from that intermediary's acts, failures or omissions in the provision of said services.

11.4. If a party requires another party to use the services of an intermediary to perform the transmission, logging or processing of an EDI message, the party who required such use shall be liable to the other party for any damage arising directly from that intermediary's acts, failures or omissions in the provision of said services.

## **Article 12**

### **Dispute resolution**

#### Alternative 1

##### Arbitration clause

Any dispute arising out of or in connection with this Agreement, including any question regarding its existence, validity or termination, shall be referred to and finally resolved by the arbitration of a (or three) person(s) to be agreed by the parties. .... shall be entitled to nominate the members of the arbitration panel ..... in accordance with and subject to the rules or procedure of .....

#### Alternative 2

##### Arbitration clause

With regard to any dispute arising out of or in connection with this contract the courts of ..... shall be competent to act, on the understanding that they shall have sole jurisdiction.

## **Article 13**

### **Applicable law**

Without prejudice to any mandatory national law which may apply to the parties regarding recording and storage of EDI messages or confidentiality and protection of personal data, the Agreement is governed by the law of .....

## **Article 14**

### **Effect, modifications, termination of the Agreement and severability**

#### 14.1. Effect

The Agreement shall be effective from the date on which it is signed by the parties.

#### 14.2. Modifications

Where required, additional or alternative provisions to the Agreement, agreed in writing by the parties, will be considered as part of the Agreement as from their signature.

#### 14.3. Termination

Any party may terminate the Agreement by giving not less than one month's notice either by registered post or by any other means agreed between the parties. Termination of the Agreement shall only affect transactions after that date. Notwithstanding termination for any reason, the rights and obligations of the parties referred to in Articles 4, 6, 7 and 8 shall survive termination.

Any party may terminate the Agreement by giving not less than one month's notice either by registered post or by any other means agreed between the parties. Termination of the Agreement shall only affect transactions after that date. Notwithstanding termination for any reason, the rights and obligations of the parties referred to in Articles 4, 6, 7 and 8 shall survive termination.

#### 14.4. Severability

Should any Article or part of an Article of the Agreement be deemed invalid, all other Articles shall remain in full force and effect.

### **Annex 2 to Decree 23/2014. (VI.30.) Ministry for National Economy (NGM)**

#### ***Interpretive provisions for XML schema fields, table of designations***

<b>Invoice content elements</b>	<b>Definitions</b>	<b>XSD designation</b>
<b>Export -related data sets of the invoices</b>		<b>szamlak</b>
<b>Date of invoice production</b>	<b>Date of export file production</b>	<b>export_datuma</b>
<b>Number of invoices</b>	<b>Number of invoices included in data provision</b>	<b>export_szla_db</b>
<b>Opening date</b>	<b>Opening date of the data provision interval</b>	<b>kezdo_ido</b>
<b>Closing date</b>	<b>Closing date of the data provision interval</b>	<b>zaro_ido</b>
<b>Serial number on the first invoice</b>	<b>Serial number on the first invoice in the invoice number range interval included in data provision</b>	<b>kezdo_szla_szam</b>
<b>Serial number of the last invoice</b>	<b>Serial number on the last invoice in the invoice range represented in the data supply</b>	<b>zaro_szla_szam</b>
<b>Invoice</b>	<b>Potential data contained in an invoice</b>	<b>szamla</b>
<b>Header</b>		<b>fejlec</b>
<b>Invoice serial number</b>	a sequential number, which uniquely identifies the invoice Possible invoice types:	<b>szlasorszam</b>
<b>Invoice type</b>	- invoice - invoice with simplified data content - corrective invoice - reverse invoice - aggregate invoice - document treated as an invoice	<b>szlatipus</b>
<b>Date of invoice</b>	<b>Date of issue</b>	<b>szladatum</b>



Date of completion of the transaction	Date of completion or tax payable in the event of advance payment Date of supply if other than the date of issue of the invoice	teljdatum
<b>Invoice issuer's particulars</b>		<b>szamlakibocsato</b>
Tax ID number	Invoice issuer's Tax ID number	adoszam
Community tax number	Invoice issuer's Community tax number	kozadoszam
Small taxpayer	Indication of small taxpayer status of the invoice issuer	kisadozo
Name	Name of invoice issuer	nev
Address	Invoice issuer's address data group	address
Postal code		iranyitoszam
Settlement		telepules
District		kerulet
Name of public domain		kozterulet_neve
Type of public domain		kozterulet_jellege
Number		hazsam
Building		epulet
Stairway		lepcsohaz
Level		szint
Door		ajto
With reference to private entrepreneurs	For private entrepreneur invoice issuers the "egyéni vállalkozó/private entrepreneur" egyeni_vallalkozo or abbreviation e.v. must be indicated	
Registry number of private entrepreneurs	For a private entrepreneur invoice issuer the registry number of the private entrepreneur must be indicated	ev_nyilv_tart_szam
Name (signature) of the private entrepreneur	For a private entrepreneur the name (signature) of the private entrepreneur must be presented	ev_neve
<b>Particulars of the person accepting the invoice</b>		<b>vevo</b>
Tax ID number of the person accepting the invoice	Tax ID number of the purchaser of the product, user of the service	adoszam
Community tax number	Community tax number of the purchaser of the product, user of the service	kozadoszam
Name of the person accepting the invoice	Name of the purchaser of the product, user of the service	nev
Address of the person accepting	Address of the purchaser of the	address



the invoice	product, user of the service	
Postal code		iranyitoszam
Settlement		telepules
District		kerulet
Name of public domain		kozterulet_neve
Type of public domain		kozterulet_jellege
Number		hazsam
Building		epulet
Stairway		lepcsohaz
Level		szint
Door		ajto
<b>Representative</b>		<b>kepviselo</b>
Tax ID number of the Representative	Where a financial representative is involved, the tax ID number of the financial representative	adoszam
Name of the Representative	Where a financial representative is involved, the name of the financial representative (the person making out the invoice)	nev
Address of the Representative	Where a financial representative is involved, the address of the financial representative	address
Postal code		iranyitoszam
Settlement		telepules
District		kerulet
Name of public domain		kozterulet_neve
Type of public domain		kozterulet_jellege
Number		hazsam
Building		epulet
Stairway		lepcsohaz
Level		szint
Door		ajto
<b>Data of Product/service items</b>		<b>termek_szolgaltatas_tetelek</b>
Name	The description of supplied goods/services rendered	termeknev
Aggregate invoice group	A grouping component of aggregate invoicing is usually represented by date or any of its part	gyujto_szla_csoport
Advance payment	Provided the invoice includes advance payment for the product/service, its designation must be:	eloleg
SZJ code (personal income tax code)	The relevant tariff heading / SZJ number applied to the designation of the product supplied/the service rendered	besorszam



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Quantity of product/service	The quantity of the product supplied / the service rendered, if it can be expressed in some natural unit of measurement	menny
Quantitative unit of measurement for the product/service	The quantitative unit of measurement for the product supplied / the service rendered, if it can be expressed in some natural unit of measurement	mertekegys
Mediated service	In the event of a mediated service, the fact of mediation must be revealed by the invoice.	med_service
Net price of the product/service	The base of tax assessment	nettoar
Net unit price of the product/service	The unit price of goods supplied or the unit price of services rendered, which are exclusive tax, if it can be expressed in some natural unit of measurement.	nettoegysar
The retail price displayed on the tax seal of tobacco products supplied	With regard to the distribution of tobacco products with tax seals affixed, in the invoice issued as an evidence for the sale of the product, individuals subject to general excise tax - except those carrying out distribution within the framework of commercial activities not requiring an excise tax licence - in addition to the name of the specific product, shall also indicate the retail price shown on the tax seal, as informative data.	dohany_ar
Tax rate	The tax rate applied	adokulcs
Tax value	The output tax, except where, in accordance with the VAT Act, such a detail is excluded, (the invoice shall indicate the amount of output tax payable in HUF) even in the case where all other details are expressed in another currency.	adoertek
Percentage value	For simplified invoices this term refers to the percentage values corresponding to the specific	szazalekterek



	VAT rates.	
Gross price of the product/service	The amount of consideration inclusive of VAT	bruttoar
Price discount	The price discount applied, provided that it is not included in the unit price	arendedm
Consideration as auction purchase price	The auction purchase price as consideration	vellenertek
Taxes, customs duties, fees, charges, contributions, levies and other mandatory payments	The value of taxes, customs duties, fees, charges, levies and other mandatory payments	vkozteher
Ancillary expenses incurred, which are transferred by the organizer of sales at public auction to the buyers at the auction.	Such expenses include fees and expenses associated with commissions and other mediation activities, packaging, transport and insurance, in particular.	vktg
Minuend member	Sum of the above three items	vkistag
Information on means of transport	Group of invoice entry information on the new means of transport	kozl_eszk_inf
Land transport vehicle	Data of land transport vehicle	foldikozl
Cylinder capacity		hengerur
Performance		teljesitmeny
Date of first entry into service		forgba_datum
Distance covered		futottkm
Air transport vehicle	Parameters of air transport vehicle	legikozl
Total takeoff mass		felsztomeg
Air trade		legiker
Date of first entry into service		forgba_datum
Number of air hours flown		repultora
Means of water transportation	Parameters of the means of water transportation	vizikozl
Length		hajo_hossz
Activity		vizitev
Date of first entry into service		forgba_datum
Number of hours aboard the ship		hajozott_ora
In the event of removing crude oil from the tax warehouse	In specific cases, when crude oil is removed from the tax warehouse, the following data shall be indicated in the invoice: - the actual temperature of the product; - the quantity removed from the tax warehouse in its actual	asvanyolaj homerseklet tomeg tomeg_mert suruseg suruseg_mert terfogat terfogat_mert



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	volume measured at ambient temperature and its measured or calculated mass for railway , road and barge transportation - its density at 15 degree Celsius;  - its volume at 15 degree Celsius;  - the quality of the product with reference to the MSZ in force, as well as to the technical description or the specifications set forth in the Agreement; - verification of compliance with the qualitative requirements prescribed by special legislation on fuels	minoseg tanusitas
<b>Corrective invoice</b>		<b>modosito_szla</b>
Serial number of the original invoice	Reference to the invoice to be modified	eredeti_sorszam
<b>Aggregate invoice</b>		<b>gyujto_szla</b>
Indicator of the aggregate invoice	A grouping component of aggregate invoicing is usually represented by date or any of its part	gyujtocsopo_ossz
Aggregate total net	Net amount of invoice items contained in the aggregate group	gyujtocsopo_nossz
Aggregate total gross	Gross amount of invoice items contained in the aggregate group	gyujtocsopo_bossz
<b>Clauses</b>		<b>zaradekok</b>
Cash accounting	The indication of term “pénzforgalmi elszámolás” (“cash accounting”) in the invoice when applying special taxation regulations	penzforgelsz
Self-billing	The indication of term “önszámlázás” (“self-billing”) in the invoice where the invoice is made out by the customer receiving a supply of goods or services	onszamlamla





Reverse charge VAT	The indication of term “fordított adózás” (“reverse charge VAT”) in the invoice when the customer is liable for payment of VAT;	ford_ado
Reference to tax exemption	In the case of an exemption, making reference to the applicable provision of the HÉA directive or to any other legal regulations clearly indicating that the supply of goods or services is exempt from VAT	adoment_hiv
Margin scheme	- “Margin scheme” - Travel agents” - “Margin scheme” - Second-hand goods” - “Margin scheme” - Works of art” - “Margin scheme - Collector’s items and antiques” shall be indicated (respectively) on the invoice	kulonb_szer_szab
Obligation to indicate product charges in the case of assumption on the basis of an invoice	In the event of a product charge on any other petroleum products being assumed as invoiced, such invoice shall contain a clause with the following wordings :“Exemption is granted to the buyer of other petroleum products from the liability to pay product charges -, a sum of ..... HUF has been assumed from the gross price” .	termekdij_szlas_atvallalas
When the obligation to indicate product charges is assumed under contract, the invoice shall contain the wordings “ product charge liability shall be borne by the buyer	as provided for in subsection ....., Section 14 of § (5) of Ktdt.	termekdij_szerzes_atvallalas
Subsection of article contained in the contract for assumption of product charge	Section pertaining to the assumption of product charge under contract as stipulated by the relevant law	bekezdes_pontja



Subsection of article contained in the contract for assumption of product charge	Subsection pertaining to the assumption of product charge under contract as stipulated by the relevant law	bekezdes_pontja
	At the request of the client eligible for product charge refund, the obligor and obligor's clients shall produce a clause in the invoice which contains as follows:	
	- CsK, KT codes of products subject to product charge - rate and amount of product charge - from among the data	
Obligation to declare product charges in the event of product charge reclaim by the obligor and by the partners of obligor's clients eligible for product charge refund	confirming product charge payment (declaration)	
	at least	
	= serial number of invoice issued	vissz_igeny
	by	
	obligor	
	= date of invoice issued by	
	obligor	
	= obligor's name	
	= obligor's address	
	= Obligor's tax identification number	
Items of reclaim		vissz_igenytetel
CsK code		csk
KT code		kt
Sum of product charge		termdij_összeg
Obligor's invoice number		szla
Date of obligor's invoice		szla_kelte
Obligor's name		kotelezett_neve
Obligor's address		kotelezett_cime
Obligor's Tax ID number		kotelezett_adoszama
	By referring to the items in the invoice, the obligor of the packing materials shall indicate in the invoice:	
	- if the product charge obligation shall be imputed to	
Obligation to indicate product charges when the packing materials are placed into the domestic market for the first	the supplier:	
	"the amount of product charge	
	on the packaging material is	csomszer_forg_hoz
	..... HUF from gross price"	



time	<p>- if packaging materials constitute a component part of the package placed on market, product charge obligation shall be imputed to the supplier:</p> <p>- “the product charge obligation is borne by the supplier or</p> <p>- if, supplier enjoys exemption from paying the product charge through client’s statement:</p> <p>“ based on an “ad hoc” statement by client, no product charge on the packaging material shall be paid” or</p> <p>“on the basis of the client’s statement concerning the period of time registered under number ..... no product charge on the packaging material shall be paid”</p> <p>Indication of the sum included in the text of the</p>	
Product charge	<p>clause:</p> <p>“product charge of the package materials deducted from gross price is ... HUF”</p>	termek_dij
Commercialized as component part of the packaging material	Presentation of the text of the clause (yes/no)	reszenkent_forg_hoz
Components of client’s statement		vevo_nyilatkozat
Client refrains from paying	<p>Presentation of the text of the clause (yes/no)</p> <p>Indication of the registration number in the text of the clause:</p> <p>“on the basis of the client’s statement concerning the period of time registered under number .....</p>	vevo_nem_fizet
Registered period of time	<p>no product charge on the packaging material shall be paid”</p>	iktatott_idoszak
Obligation to present the	The first domestic distributor of	reklam_papir



product charges upon the first domestic distribution of paper-based advertising material	paper-based advertising material shall supply the invoice with the following clause: " the amount charged on paper-based advertising material deducted from gross price is ..... HUF" A tax subject engaged in marketing energy is obliged to	
In the case of marketing energy	indicate the amount of tax clearly separated from any other information in the invoice	energia_ado
Obligation to pay Public Health Product Fee	In the invoice made out as a proof of product sale, tax subjects are obliged to represent that they are liable to pay product charges. The invoice containing the AHK number is related to the removal	
Representation of AHK number	of excise products from the tax warehouse in intra-community duty-suspension procedure.	ahk
Certification of origin for excise products purchased from parcel service providers	Tax imposed on excise products shall be presented clearly separated in the invoice.	csomagk_jovedeki_ado
Sales of products subject to excise duty to an authorized tax warehouse keeper	In the invoice issued as proof of excise product sales, the tax warehouse keeper shall indicate the relevant heading of the specific excise products.	jovedeki_vamtarifa
Indication of tax paid by authorized warehouse keeper/commercial importer/licensed dealer	Tax warehouse At client's request, licensee/commercial importer/licensed dealer is obliged to indicate in the invoice the tax paid by him or the tax charged on the purchase price	eng_import_ado
Data group contained in the invoice issued as a proof of fuel purchase	The invoice issued as a proof of fuel purchase shall indicate the registration number of and also the speedometer position in the commercial vehicle	gazolaj_beszerz
Registration number	Vehicle registration number	rendszam
Speedometer reading	Speedometer position	km_ora_allas
Sales of excise products by	When distributing excise	jov_eng_ker



registered excise dealers	products, excise dealers shall present in the invoice: - tariff heading of the excise product - the number of their excise certificate - tax identification number of the client - optionally, the identification number of the licensed traditional small-scale producer	
Sales of excise products by registered excise dealers (group)		jov_eng_keresk_jov_ert
Identification number of excise licence	Identification number of their excise licence	eng_szam
Tax identification number of the client, or identification number of the licensed traditional small-scale producer	Tax identification number of the client, or identification number of the licensed traditional small-scale producer	vevo_szam
Registered excise dealers when using their warehouse/premises of storage tanks as locations for non-excise commercial activities	Excise dealer - at clients' request - issues an invoice which contains the clause as follows: "Not applicable for certifying product origin in the event of resale"	jov_eng_keresk_szla
When the quantity of excise products supplied by a non-excise dealer reaches a specific commercial quantity	Non-excise dealer - at clients' request - issues an invoice which contains the clause as follows: "Not applicable for certifying product origin in the event of resale"	nem_jov_eng_keresk_szla
Importer, when marketing an excise product	The importer is obliged to indicate the tariff heading of the excise product on the invoice	import_vamtarifa
When using a deposit	The sum of deposit shall be indicated separately from the price of the product subject to deposit	betet_dij
Invoicing the cuts in household utility costs	The amount of savings resulting from the cuts in household utility costs shall be clearly indicated and highlighted with the appropriate coloring in the invoice the invoice.	rezsicsokkentess



	The number of the boarding card shall be indicated in the invoice by the authorized transit warehouse keeper.	
In the case of sales by an authorized transit warehouse keeper from a transit warehouse	By "boarding card" the data group comprising the following data shall be meant: - flight number - name of the person eligible for discount - destination indicated on the boarding card	beszallokartya jaratszam kedv_neve uticel
<b>Group of non mandatory elements</b>		<b>nem_kotelezo</b>
Payment deadline	Due date of fulfillment	fiz_hatarido
Method of payment	Method by which payment is effected	fiz_mod
Currency in which the invoice is drawn up	Currency of the amounts displayed in the invoice	penznem
Presentation of invoice	Type of invoice: e-invoice / EDI invoice / invoice printed and forwarded on paper / invoice printed on paper but forwarded electronically	szla_forma
Bank account number of the invoice issuer	Bank account number of the product supplier/service provider	kibocsato_bankszla
Bank account number of the invoice addressee	Bank account number of the product buyer/service user	befogado_bankszla
<b>Summarization</b>		<b>summarization</b>
Summarization according to VAT rates		afarovat
TAX base		nettoar
Tax rate		adokulcs
TAX		adoertek
Consideration		bruttoar
Total sum of the invoice		vegosszeg
TAX base total		nettoarossz
VAT total		afaertekossz
Consideration total		bruttoarossz
VAT content		afa_tartalom

**Annex 3 to Decree 23/2014. (VI. 30) of of the Ministry for National Economy (NGM)**

*the XSD topic*

**23/2014. (VI. 30.) NGM rendelet****a számla és a nyugta adóigazgatási azonosításáról, valamint az elektronikus formában megőrzött számlák adóhatósági ellenőrzéséről**

Az adózás rendjéről szóló 2003. évi XCII. törvény 175. § (4) és (28) bekezdésében, továbbá az általános forgalmi adóról szóló 2007. évi CXXVII. törvény 260. § (1) bekezdés *c)*, *d)* és *i)* pontjában, valamint 260. § (3) bekezdésében kapott felhatalmazás alapján, a Kormány tagjainak feladat- és hatásköréről szóló 152/2014. (VI. 6.) Korm. rendelet 90. § 1. pontjában foglalt feladatkörömben eljárva - az 5. és 9. alcím, a 22. §, a 24. §, a 25. §, a 26. §, valamint az 1. melléklet tekintetében a Kormány tagjainak feladat- és hatásköréről szóló 152/2014. (VI. 6.) Korm. rendelet 109. § 11. pontjában meghatározott feladatkörében eljáró nemzeti fejlesztési miniszterrel egyetértésben - a következőket rendelem el:

**1. Adóigazgatási azonosításra való alkalmasság**

**1. §** (1) E rendelet hatálya kiterjed

- a) a nyomtatvány felhasználásával kibocsátott nyugtára és számlára,
- b) a számlázó programmal előállított számlára, és
- c) a számítógéppel előállított nyugtára.

(2) E rendelet hatálya annyiban terjed ki a pénztárgéppel és taxaméterrel kibocsátott számlára és nyugtára, amennyiben e rendelet erről kifejezetten rendelkezik.

(3) A nyomtatvány felhasználásával kibocsátott nyugta és számla, a számlázó programmal előállított számla, továbbá a számítógéppel előállított nyugta akkor minősül adóigazgatási azonosításra alkalmasnak, ha megfelel az e rendeletben foglalt előírásoknak.

(4) Pénztárgéppel kiállított nyugta adóigazgatási azonosításra való alkalmasságának feltétele, hogy a pénztárgép megfeleljen a pénztárgépek műszaki követelményeiről, a nyugtakibocsátásra szolgáló pénztárgépek forgalmazásáról, használatáról és szervizeléséről, valamint a pénztárgéppel rögzített adatok adóhatóság felé történő szolgáltatásáról szóló rendeletben (a továbbiakban: Pénztárgép rendelet) meghatározott feltételeknek.

(5) A taxaméterrel kiállított nyugta adóigazgatásra való alkalmasságának feltétele, hogy a taxaméter megfeleljen a taxaméterek műszaki követelményeiről, a nyugtakibocsátásra szolgáló taxaméterek forgalmazásáról, használatáról és szervizeléséről szóló rendeletben meghatározott feltételeknek.

(6) Pénztárgéppel kibocsátott számla adóigazgatási azonosításra való alkalmasságának feltétele, hogy

- a) a pénztárgép megfeleljen a Pénztárgép rendeletben meghatározott feltételeknek, valamint
- b) a pénztárgép számlázófunkciója megfeleljen a 8. § (1) bekezdés *a)* pontjában és a 8. § (2)-(5) bekezdésében foglaltaknak.

**1/A. §<sup>1</sup>** E rendelet hatálya a belföldön nyilvántartásba vett adóalanyra terjed ki.

**2. Értelmező rendelkezések**

**2. §** E rendelet alkalmazásában

1. *elektronikus formában megőrzött számla és nyugta*: az elektronikus adatállományként tárolt, számlázó programmal kiállított számla és számítógéppel előállított nyugta, az elektronikus számla és nyugta, valamint a papír alapon kibocsátott számla és nyugta 17. § (2) bekezdés *a)* pontja szerinti elektronikus másolata;

2. *számlázó program*: számla kibocsátására alkalmas számítástechnikai program, programfunkció, programmodul, ideértve az online számlázó rendszereket is;

3. *számlázó program azonosítója*: valamely számlázó program készítője vagy fejlesztője által meghatározott megnevezés, elnevezés, valamint a számlázó program különböző előállított változatainak megkülönböztetésére szolgáló betű és szám karaktersorozat, mozaikszó;

4. *számítógéppel előállított nyugta*: elektronikus vagy papír alapon kibocsátott, számítógéppel előállított nyugta.

**3. Nyomtatvánnyal szembeni követelmények**





**3. §** A nyomtatvány felhasználásával kibocsátott számlával, nyugtával szemben követelmény, hogy  
a) a nyomtatványt nyomdai úton, a 4. §-ban meghatározott követelmények szerint állítsák elő,  
b) a nyomtatvány beszerzője rendelkezzen a 6. § (3) bekezdés szerinti tartalommal kibocsátott számlával, továbbá

c) a nyomtatványt a 7. § szerint szigorú számadású nyomtatványként kezeljék.

**4. § (1)** A nyomtatványt az adóhatóság által a nyomtatvány előállítója részére előre kijelölt sorszámtartományban folyamatosan, az adott sorszámtartományba illeszkedő sorszám kihagyás és ismétlés nélküli felhasználásával kell előállítani.

(2) A sorszámtartományt az adóhatóság a nyomtatvány előállítójának az erre a célra rendszeresített nyomtatványon, elektronikus úton benyújtott kérelmére jelöli ki.

(3) Az adóhatóság a kijelölt sorszámtartományt - a nyomtatvány fajtájának és előállítójának megjelölésével - a kijelöléstől számított 15 napon belül közzéteszi a honlapján.

**5. § (1)** A nyomtatvány előállítója, forgalmazója - a (2) bekezdésben meghatározott kivétellel - kizárólag a 4. § (1) bekezdésében meghatározott követelménynek megfelelő nyomtatványt értékesíthet.

(2) Ha a nyugta egyúttal az abban megjelölt szolgáltatás igénybevételére is jogosítja annak bemutatóját, a nyomtatvány előállítója, forgalmazója e tekintetben mentesül a 4. § (1) bekezdésében meghatározott követelmény teljesítése alól azzal, hogy a kihagyás és ismétlés nélküli sorszámozást biztosítania kell.

**6. § (1)** A nyomtatvány előállítója, forgalmazója köteles az általa értékesített nyomtatványt - a nyomtatvány értékesítéséről kibocsátott számla másodpéldánya alapján - sorszám szerint nyilvántartani.

(2) A nyomtatványt előállítóként, forgalmazóként értékesítő, az általános forgalmi adóról szóló 2007. évi CXXVII. törvény (a továbbiakban: Áfa tv.) 5. §-a szerinti adóalany (a továbbiakban: adóalany) a nyomtatványt kizárólag adóalanyként értékesítheti, aki vagy amely köteles adóalanyiságát az értékesítéskor előzetesen igazolni.

(3) A nyomtatványt előállítóként, forgalmazóként értékesítő adóalany köteles a nyomtatvány értékesítéséről kibocsátott számlán feltüntetni

a) az értékesített nyomtatvány megnevezése mellett annak sorszámtartományát is, az első sorszám és az utolsó sorszám megjelölésével,

b) a nyomtatvány beszerzőjének adószámát.

**7. §** A nyomtatványt számla, nyugta kiállításához felhasználó adóalany a nyomtatványt a számvitelről szóló törvény szerint szigorú számadás alá vonja. Ennek keretében olyan nyilvántartást vezet, amely nyomtatványfajtáinként külön-külön tartalmazza:

a) a nyomtatvány sorszámtartományát, az első sorszám és az utolsó sorszám megjelölésével,

b) a nyomtatvány beszerzését igazoló számla sorszámát,

c) a nyomtatvány beszerzésének keltét,

d) a nyomtatvány felhasználásának időtartamát, az első felhasználás keltétől az utolsó felhasználás keltéig,

e) a nyomtatvány kiselejtezésének keltét.

#### **4. Számlázó programmal szembeni követelmények**

**8. § (1)** A számlázó programmal szemben követelmény, hogy  
a) a számlázó program - a (2)-(4) bekezdésben meghatározott eltérésekkel - kihagyás és ismétlés nélküli, folyamatos sorszámozást biztosítson, és

b) a számlázó programot a 11. § szerint bejelentsék.

(2) A számlázó programnak az adóalany nem magyarországi adószámán történő számla kibocsátásához a belfölditől elkülönített sorszámtartományt kell biztosítania.

(3) A sorszámozás folyamatossága nem sérül, ha

a) a csoportos adóalanyiségben részt vevő tagok belső, egymás közötti kapcsolataiban a számlának nem minősülő egyéb számviteli bizonylat kibocsátása, és

b) a csoportos adóalanyiségben részt vevő tagok külső, harmadik személlyel szembeni kapcsolataiban a számla kibocsátása

azonos sorszámtartományon belül történik.

(4) A sorszámozás folyamatossága nem sérül akkor sem, ha a számla, az Áfa tv. 165. § (1) bekezdés a) pontjában meghatározott, valamint egyéb, az Áfa tv. tárgyi hatálya alá nem tartozó ügyletről kibocsátott számviteli bizonylat kibocsátása azonos sorszámtartományon belül történik.

(5) Abban az esetben, ha a program egyaránt alkalmas számla és nyugta előállítására, számla és nyugta kibocsátása elkülönített sorszámtartományon is történhet.

**9. § (1)** A számlázó programot fejlesztőként, forgalmazóként értékesítő adóalany köteles az általa értékesített számlázó programot annak neve, azonosítója, a vevő neve és az értékesítés időpontja szerint nyilvántartani.

(2) A számlázó program fejlesztője, forgalmazója a számlázó programot kizárólag adóalanyként értékesítheti, aki vagy amely köteles az értékesítést megelőzően adóalanyiságát igazolni. A számlázó program fejlesztője, forgalmazója köteles a számlázó program értékesítéséről kibocsátott számlán feltüntetni a számlázó programot beszerző adóalany adószámát.

**10. § (1)<sup>3</sup>** A számlázó program értékesítésekor, rendelkezésre bocsátásakor az értékesítő, rendelkezésre bocsátó köteles a vevő, felhasználó részére átadni vagy egyéb módon rendelkezésére bocsátani a számlázó program fejlesztője által készített felhasználói dokumentációt, valamint tájékoztatnia kell a vevőt, felhasználót a számlázó program nevééről és azonosítójáról.

(2) Az (1) bekezdés szerinti dokumentációnak tartalmaznia kell a számlázó program működésére, használatára vonatkozó részletes leírást és a számlázó program valamennyi funkciójának ismertetését. A számlázó program kizárólag a dokumentációban szereplő funkciókat hajthatja végre.

(3) A számlázó program funkcióinak módosítása esetén az értékesítő, rendelkezésre bocsátó köteles gondoskodni arról, hogy a vevő, felhasználó rendelkezésére álljon az (1) bekezdés szerinti dokumentáció funkciómódosítást leíró kiegészítése, módosítása.

(4) A számlázó programot használó adóalany az (1) bekezdés szerinti dokumentációt, valamint annak (3) bekezdése szerinti valamennyi kiegészítését, módosítását az ezen számlázó programmal kibocsátott számlában áthárított adó megállapításához való jog elévüléséig köteles megőrizni. Az adóalany ezen megőrzési kötelezettségének elektronikusan is eleget tehet.

(5) A (2) és a (4) bekezdésben a dokumentáció tekintetében meghatározott kötelezettségek vonatkoznak a saját fejlesztésű programot használó adóalanyra is.

(6)<sup>4</sup> Amennyiben az (1) bekezdés szerinti dokumentáció nem magyar, német, francia vagy angol nyelvek bármelyikén készült, annak magyar nyelven történő rendelkezésre állásáról

a) a számlázó programot értékesítő, rendelkezésre bocsátó köteles gondoskodni, feltéve, hogy belföldön nyilvántartásba vett adóalany,

b) egyéb, az a) pont alá nem tartozó esetben a számlázó programot használó adóalany köteles gondoskodni.

(7)<sup>5</sup> Az (1) bekezdés szerinti dokumentáció magyar nyelvű fordítására az ezen dokumentációra vonatkozó rendelkezéseket kell alkalmazni.

**11. § (1)** Az adóalany köteles az általa használt számlázó program

a) nevét, azonosítóját;

b) fejlesztőjének nevét, és - ha van - adószámát;

c) értékesítőjének, rendelkezésre bocsátójának nevét, adószámát;

d) beszerzésének, használata megkezdésének vagy - saját fejlesztésű program használata esetén - a rendeltetésszerű használatbavételének időpontját

a d) pont szerinti időpontot követő 30 napon belül az adóhatósághoz, az erre a célra rendszeresített nyomtatványon bejelenteni.

(2) Az adóalany köteles a használatból kivont számlázó program

a) (1) bekezdés szerinti adatait;

b) használatból történő kivonásának időpontját

a program használatból történő kivonását követő 30 napon belül az adóhatósághoz, az erre a célra rendszeresített nyomtatványon bejelenteni.

**12. §** Az adóhatóság jogosult a számla kiállításának folyamatát úgy is ellenőrizni, hogy felügyelete alatt a számla kiállítója - próbajelleggel - bocsát ki számlát.

**13. § (1)** Az online számlázó rendszert használó adóalany - a 11. § (1) bekezdésétől eltérően - köteles

a) az online számlázó rendszer nevét és elérhetőségét;

b) az online számlázási szolgáltatást nyújtó nevét, adószámát;

c) az online számlázási szolgáltatás igénybevételének kezdő időpontját

az online számlázási szolgáltatás igénybevételének kezdetét követő 30 napon belül az adóhatósághoz, az erre a célra rendszeresített nyomtatványon bejelenteni.

(2) Az online számlázó rendszert használó adóalany - a 11. § (2) bekezdésétől eltérően - köteles

a) az (1) bekezdés szerinti adatokat;

b) az online számlázási szolgáltatás igénybevétele befejezésének időpontját



az online számlázási szolgáltatás igénybevétele befejezését követő 30 napon belül az adóhatósághoz, az erre a célra rendszeresített nyomtatványon bejelenteni.