

## **Changes in Online invoice data reporting from January 1, 2021**

From July 1, 2020 all outgoing invoices - issued for a domestic tax payer and the location of the fulfilment is Hungary - shall be reported to the Tax Authority.

From January 1, 2021 the reporting obligation is extended to almost **all outgoing invoices**, including domestic non-tax payers (e.g.: natural persons) and foreign persons (legal or natural), too. The only exception is the telecommunication-, radio and audio-visual services, and electronic services (so called remote services) where the location of the fulfilment is another EU country, and the tax payer applies the ART (Act on rules of taxation) special prescriptions on remote services.

Important rule: **non-tax payer natural persons' name and address are prohibited to report**, whereas these are still mandatory element of the invoice.

## **Online Invoice: The interface specification and XSD scheme, version 3.0, to be used from January 1, 2021**

As of 1<sup>st</sup> January 2021, the XSD, version 3.0, must be applied in the Online Invoice System, although a 3-month probationary period will be set again, therefore sanctions are not be expected until end of March. The Tax Authority published the new version and related documents on the following page: <https://onlineszamla.nav.gov.hu/dokumentaciok> on 7<sup>th</sup> of December.