

匈牙利税收居民身份认定规则

一、个人

根据 1995 年 CXVII 号法令第 3 章第 (2) 节关于个人所得税的规定，以下个人视为匈牙利税收居民：

“个人税收居民”是指 a) 所有匈牙利公民（除具有双重居民身份且无永久性或习惯性居所的个人——即符合“匈牙利公民数据及地址档案管理法案”定义的个人）；

b) 根据个人境内居留相关法案，任何自然人行使自主迁动权利和居住权，在一个纳税年度内在匈牙利境内居住时间超过三个月、且合计超过 183 天，包括到达和离境当日。

c) 符合第三国公民入境居住法案的范围且拥有匈牙利永久居留身份或无国籍人士；

d) 虽不属于上述 a) 到 c) 的自然人，但满足以下条件的个人：

da) 惟一的永久性居所在匈牙利；

db) 虽无匈牙利永久性居所或者虽在多个税收辖区拥有永久性居所，但个人的重要经济利益中心在匈牙利境内；

dc) 虽无匈牙利永久性居所或者虽在多个税收辖区拥有永久性居所，且个人的重要经济利益中心的所在地不明，但其习惯性居所位于匈牙利境内的个人。

“重要经济利益中心”所在地指个人主要的家庭关系和商业关系在该地。

更多有关税收居民身份证明的信息参见税务和海关总署官网：http://en.nav.gov.hu/taxation/taxinfo/residence_certificate.html

二、实体

1996 年企业所得税和股息税第 LXXXI 号法令第 2 章第 (2)、(3) 节定义了实体(包括根据匈牙利法律成立的法人、合伙企业与其他机构等) 视为匈牙利税收居民的认定条件如下, 以下居民应视为居民纳税人:

a) 商业组织(包括非营利性商业组织、房地产投资(筹建)企业和房地产投资特殊目的实体等)、集团和欧洲上市有限责任公司(包括欧洲控股公司)以及欧洲合作组织;

b) 合作社;

c) 上市公司、信托、其他国家控股的经济组织、特殊目的实体以及子公司;

d) 律师事务所、法院法警办公室、专利代理机构、公证处、森林管理协会;

e) 员工持股计划;

f) 水资源管理协会;

g) 基金会、公共基金会, 协会, 公共机构(包括任何具有法律或章程规定的法人资格的组织)、教会法人、住房合作社、自愿互助保险基金;

- h) 高等教育机构（包括其下属机构）和学生宿舍；
- i) 欧洲区域合作组织；
- j) 个人独资企业；
- k) 欧洲研究基础设施联合会

（3）主要商业管理机构位于匈牙利境内的非居民实体视为匈牙利税收居民。

此外，企业所得税和股息税法第 2 章第 6 节规定：“受托资产管理合同下的信托基金视为税收居民”。

更多有关企业税和股息税的信息参见国家税务和海关局官网：http://en.nav.gov.hu/taxation/taxinfo/summary_companies.html

三、不视为税收居民的实体

相关税法中未列出具体名单。根据企业所得税法案，任何开展应税活动的商业组织均须承担所得税纳税义务。匈牙利税法中未对“税收透明体”进行定义（一般情况下，合伙企业视作在匈牙利境内注册的信托，因此须承担企业所得税纳税义务）。

四、联系方式

Mr. Benedek Nobilis

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匈牙利纳税人识别号编码规则

一、纳税人识别号介绍

个人的纳税人识别号一般不载于官方文件中，而由支付方在相关付款凭证上注明该识别号。个人纳税人识别号在匈牙利称为：“adóazonosító jel”。

开展商业活动且须承担企业税或增值税等纳税义务的个人须获得与实体类似的纳税人识别号。

开展应税活动的实体须向国家税务机关登记以获得纳税人识别号。2003 年第 XCII 号税收法案对相关注册程序作出了规定。实体的纳税人识别号一般记录于公司的注册信息中。实体纳税人识别号在匈牙利称为：“adószám”。

是否自动为所有税收居民发放纳税人识别号

个人	是	实体	否
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一般来说，实体在筹建期间须向注册中心主动申请纳税人识别号；但在某些情况下，税务机关会直接发放纳税人识别号。

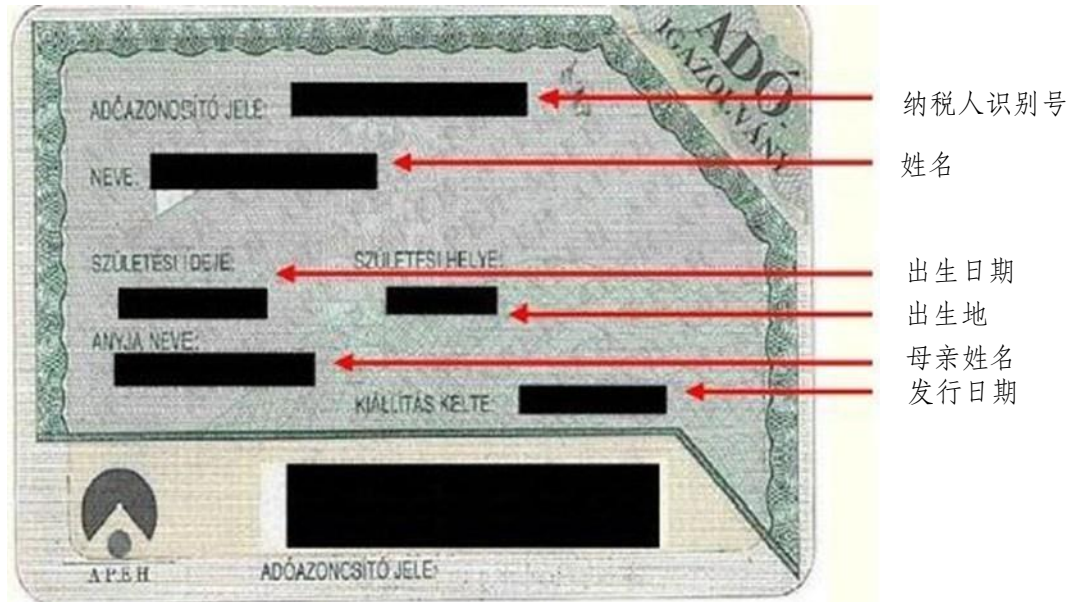
二、纳税人识别号编码规则

格式	编码规则	注释
9999999999	<p>由 10 位数字组成：</p> <p>第 1 位数字为 8，代表纳税人识别号类型为“个人”；</p> <p>第 2-6 位数字为 1867 年 1 月 1 日至该个人出生日期之间的天数；</p> <p>第 7-9 位数字为随机数字作为区分同一天出生的人；</p> <p>第 10 位数字为校验码</p>	<p>个人纳税人识别号编码规则参见 1996 年第 XX 号法案。</p>
xxxxxxxx-y-zz	<p>由 11 位数字组成的号码：</p> <p>前 8 位数字为该纳税人的唯一标识；</p> <p>y 为增值税码，代表该个人是否完成增值税注册（是为 2，否为 1）；</p> <p>zz 代表匈牙利主管税务机关的代码</p>	<p>实体及特定个人的纳税人识别号</p> <p>y 和 zz 可能由于纳税人情况的变化而变化</p>

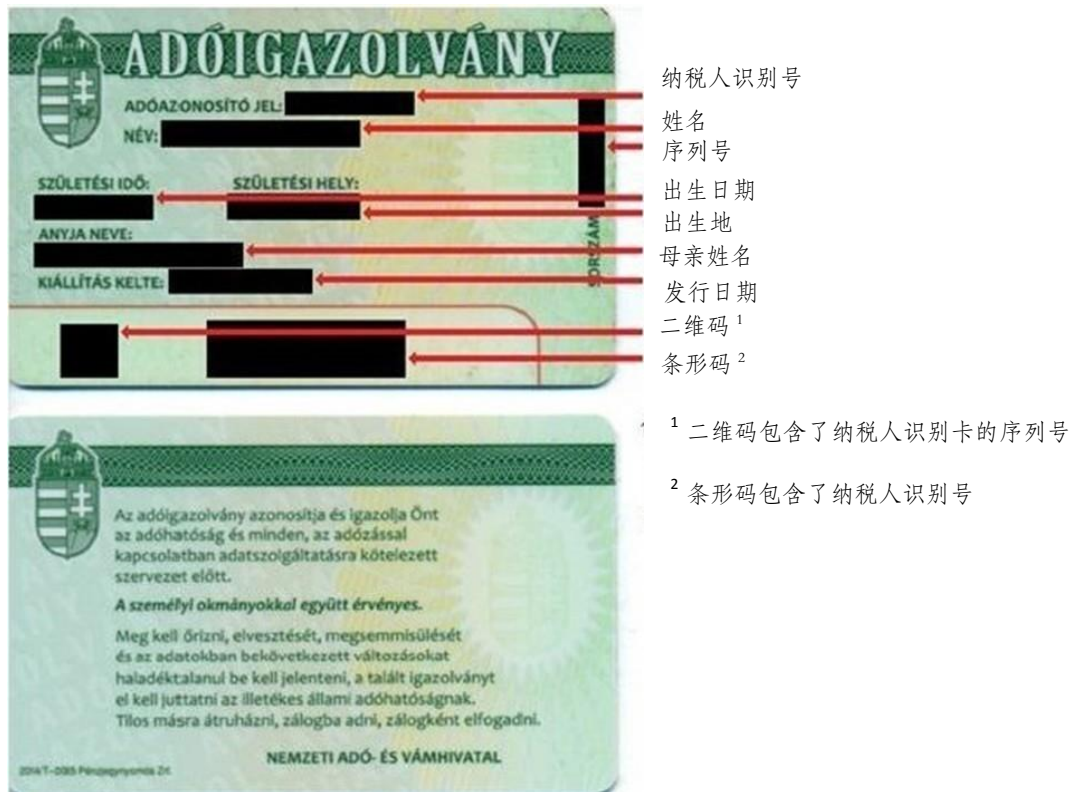
三、如何找到纳税人识别号

个人的纳税人识别号不会显示在官方身份证明文件上，但可以在匈牙利纳税人识别号卡上找到。

匈牙利纳税人识别号卡（旧版）



匈牙利纳税人识别号卡（新版）



四、国内网站信息

更多英语信息参见国家税务和海关总署官网:

<http://en.nav.gov.hu/>

五、联系方式

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资料来源:

匈牙利税收居民身份认定规则:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Hungary-Tax-Residence.pdf>

匈牙利税人识别号编码规则:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Hungary-TIN.pdf>

Hungary- Information on residency for tax purposes

Section I - Criteria for Individuals to be considered a tax resident

Due to the regulations of Section 3 paragraph (2) of Act CXVII of 1995 on Personal Income Tax the following persons are considered as tax residents:

“Resident private individual' shall mean:

- a) any citizen of Hungary (with the exception of dual citizens without a permanent or habitual residence - that fits the definition set out in the Act on Keeping Records on the Personal Data and Address of Citizens - in Hungary);
- b) any natural person who exercises - in accordance with the Act on Admission and Residence of Persons with the Right of Free Movement and Residence - his/her right of free movement and the right of residence for a period of longer than three months in the territory of Hungary in the calendar year in question for at least 183 days, including the day of entry and the day of exit;
- c) who falls under the scope of the Act on the Admission and Residence of Third-Country Nationals and has permanent residence status, or is a stateless person; furthermore
- d) any natural person, other than those mentioned in Paragraphs a)-c):
 - da) whose only permanent residence is in Hungary;
 - db) whose center of vital interests is in Hungary if there is no permanent residence in Hungary or if Hungary is not the only country where they have a permanent residence;
 - dc) whose habitual residence is in the domestic territory if there is no permanent residence in Hungary or if Hungary is not the only country where they have a permanent residence, and if their center of vital interests is unknown;where ‘center of vital interests’ means the country to which the private individual is primarily tied by bonds of family and business relations.”

Detailed information on tax residence certificate could be obtained on the website of the National Tax and Customs Administration on

http://en.nav.gov.hu/taxation/taxinfo/residence_certificate.html

Section II - Criteria for Entities to be considered a tax resident

Entities (legal persons established under Hungarian law, partnerships, other organizations) that are considered as resident taxpayers in Hungary are determined by paragraphs (2) and (3) of Section 2 of Act LXXXI of 1996 on Corporate Tax and

Dividend Tax. Paragraphs state as follows:

“The following resident persons shall be deemed resident taxpayers:

- a) business associations (including nonprofit business associations, regulated real estate investment pre-companies, regulated real estate investment companies and regulated real estate investment special purpose companies), groupings and European public limited-liability companies (including European holding companies), and European cooperative societies;
 - b) cooperative societies;
 - c) public companies, trusts, other state-controlled economic organizations, special purpose entities, and subsidiaries;
 - d) law offices, court bailiffs' offices, patent agencies, notary's offices, and forest management associations;
 - e) Employee Stock Ownership Plans (hereinafter referred to as "ESOP");
 - f) water management associations;
 - g) foundations, public foundations, associations, public bodies (including any organizational units of such organizations vested with legal personality in the bylaws or charter document), as well as ecclesiastical legal entities, housing cooperatives, and voluntary mutual insurance funds;
 - h) institutions of higher learning (including the institutions they have established), and student hostels;
 - i) European groupings of territorial cooperation;
 - j) sole proprietorships;
 - k) the European Research Infrastructure Consortium (ERIC).
- (3) Any nonresident person whose principal place of business management is in Hungary shall be treated as resident taxpayer."

Furthermore, paragraph (6) of Section 2 does over trusts into the scope of the Act on Corporate Tax and Dividend Tax stating that "A trust fund managed under a fiduciary asset management contract shall be treated as resident taxpayer."

Detailed explanation on corporate tax and dividend tax could be obtained on the website of the National Tax and Customs Administration on

http://en.nav.gov.hu/taxation/taxinfo/summary_companies.html

Section III - Entity types that are as a rule not considered tax residents

No specific list is included in the legislation. Any entity doing business entity is taxable under the Corporate Income Tax Act. Classical fiscally transparent entities do not exist in Hungary (general partnerships and limited partnerships are tax residents and taxable entities as it is the trust registered in Hungary).

Section IV - Contact point for further information

Mr. Benedek Nobilis, head of Department Tax Policy and International Taxation, (benedek.nobilis@ngm.gov.hu)

Hungary- Information on Tax Identification Numbers

Section I – TIN Description

For individuals Hungary issues TINs which are not indicated on official documents of identification. The paying agent has to indicate this number on the payment documents. The TIN for individuals in Hungarian is called: „adóazonosító jel”.

However individuals wishing to pursue business activities that incur entrepreneurial tax or VAT

payment liability shall also have to obtain the type of TIN issued to entities (“adószám”).

Entities wishing to pursue taxable activities shall register with the state tax authority in order to receive a tax number. The registration procedure is governed by Act XCII of 2003 on the Rules of Taxation. For companies the TIN is recorded in the register of companies. The TIN for entities in Hungarian is called: “adószám”.

Automatic issuance of TINs to all residents for tax purposes:

Individual: **yes** no

If no, instances where individuals are not being automatically issued a TIN are:

Entities (as defined by the CRS): yes **no**

If no, instances where Entities are not being automatically issued a TIN are: In the case of entities the issuance of TIN is not automatic: generally entities have to initiate the issuance of TIN at the Court of Registry during the incorporation procedure, while, in certain cases, the issuance of TIN can be provided directly by the tax authority.

Section II – TIN Structure

Format	Explanation	Comment
9999999999	1 block of 10 digits, where: digit 1 is always an 8 and indicates that the TIN holder is an individual; digits 2-6 are the number of days between the date 01/01/1867 and the date of birth of the individual;	TIN for individuals The syntax of the TIN is published in Act XX of 1996.

	<p>digits 7-9 is the number generated by chance to differentiate individuals born on the same day;</p> <p>digit 10 is the check digit</p>	
xxxxxxxx-y-zz	<p>Composed of 11 numerical characters, where:</p> <p>xxxxxxxx is a block of 8 digits which serves as the unique identifier of the taxpayer;</p> <p>y is a so called “VAT code” which indicates whether the taxpayer is registered for VAT purposes (the code is 2) or not (the code is 1);</p> <p>zz is the territorial code of the competent tax office in Hungary</p>	<p>TIN for entities and certain individuals</p> <p>y and zz may change due to change in taxpayer’s circumstances</p>

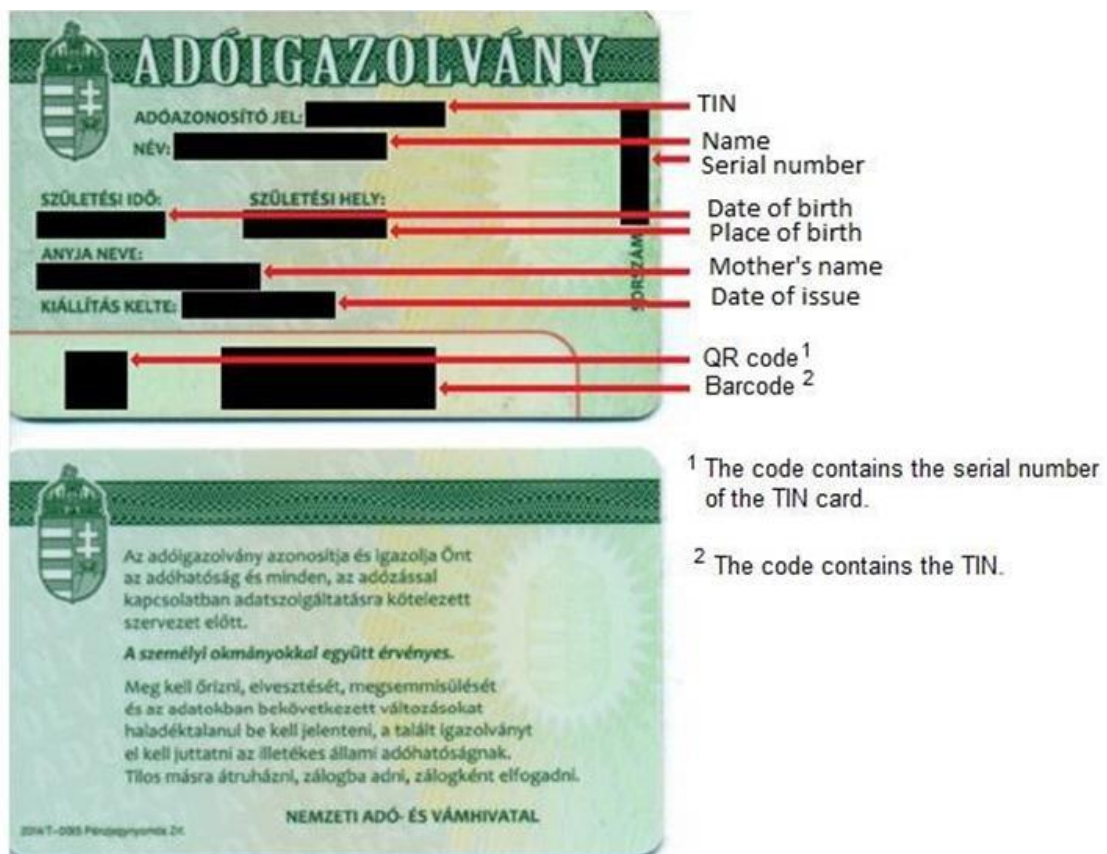
Section III – Where to find TINs

TINs for individuals are not reported on official documents of identification but they can be found on the Hungarian TIN card.

Hungarian TIN card (old format)



Hungarian TIN card (new format)



Section IV – TIN information on the domestic website

Further information in English can be found at the website of the National Tax and Customs Administration:

<http://en.nav.gov.hu/>

Section V – Contact point for further information

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