

Hungarian Tax and Financial Control Administration - For foreign enterprises - Mozilla Firefox

http://en.apeh.hu/for\_foreign\_enterprises

SEARCH

# For foreign enterprises (NETP)

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**For foreign enterprises**  
2010.06.29.

From 1 January 2007 is the Department for Managing Financial Control Administration (APEH Kiemelt Adózók) refund claims of taxpayers registered abroad.

**Notice on the VAT refund procedures to be applied by taxable persons not established in Hungary as of 1 January 2010**

**Only for the use of those taxpayers which are established in a third state with which Hungary has a reciprocity agreement; Liechtenstein and Switzerland.**

**08iafa\_k:** APPLICATION FORM VAT refund for taxable persons not established in Hungary (tax year 2009)  
(How to download? (EN); **Framework software** (HU); **Form 08iafa\_k** (HU-EN); **Help for 08iafa\_k** (HU-EN))  
**Information** (EN)

**IAFA\_K:** Application form VAT refund for taxable persons not established in Hungary (tax year 2010)  
(How to download? (EN); **Framework software** (HU); **Form IAFA\_K** (HU-EN); **Help for IAFA\_K** (HU-EN))  
**Information** (EN)

**Information on the Restrictions on the Right of Deduction:**  
According to the **following rules** input VAT can not be deducted even if the goods and services are acquired for the business purpose of the taxable person. This means that in following cases VAT can not be reimbursed to the taxable persons not established in Hungary.

If you wish to file a tax return first you need to install the electronic framework software "ÁNYK". Clicking on this link will start the download of the files necessary to install it. Please be aware that to run this software you will need Java 1.6 or newer.

ÁNYK

## Általános Nyomtatványkitöltő telepítése

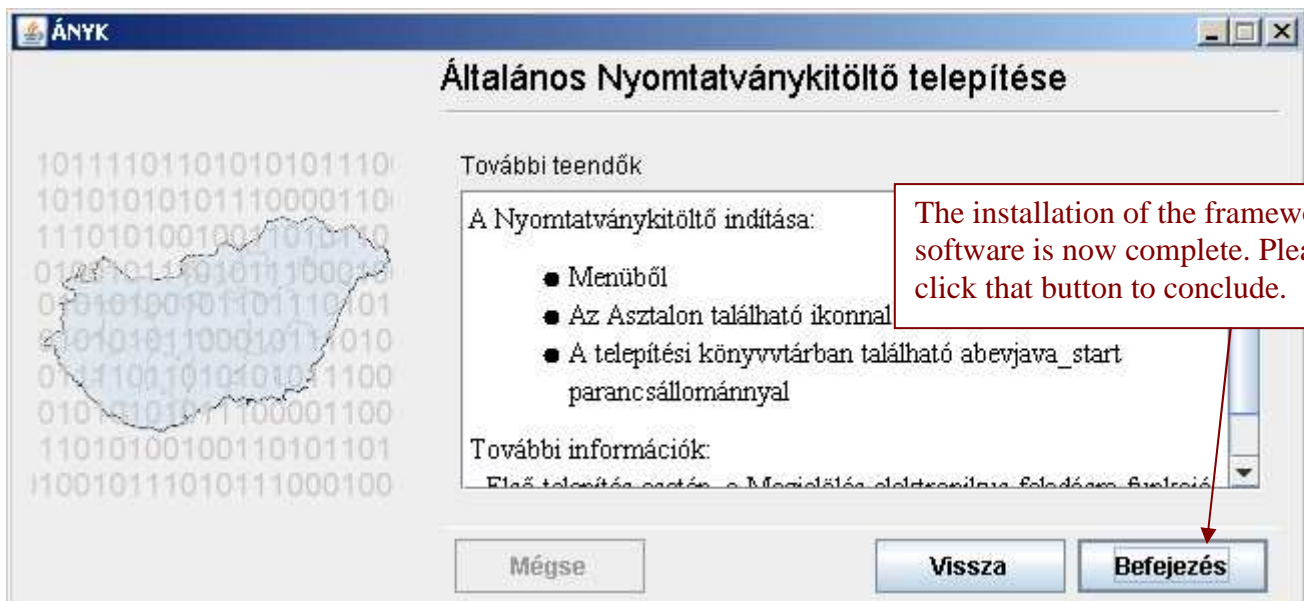
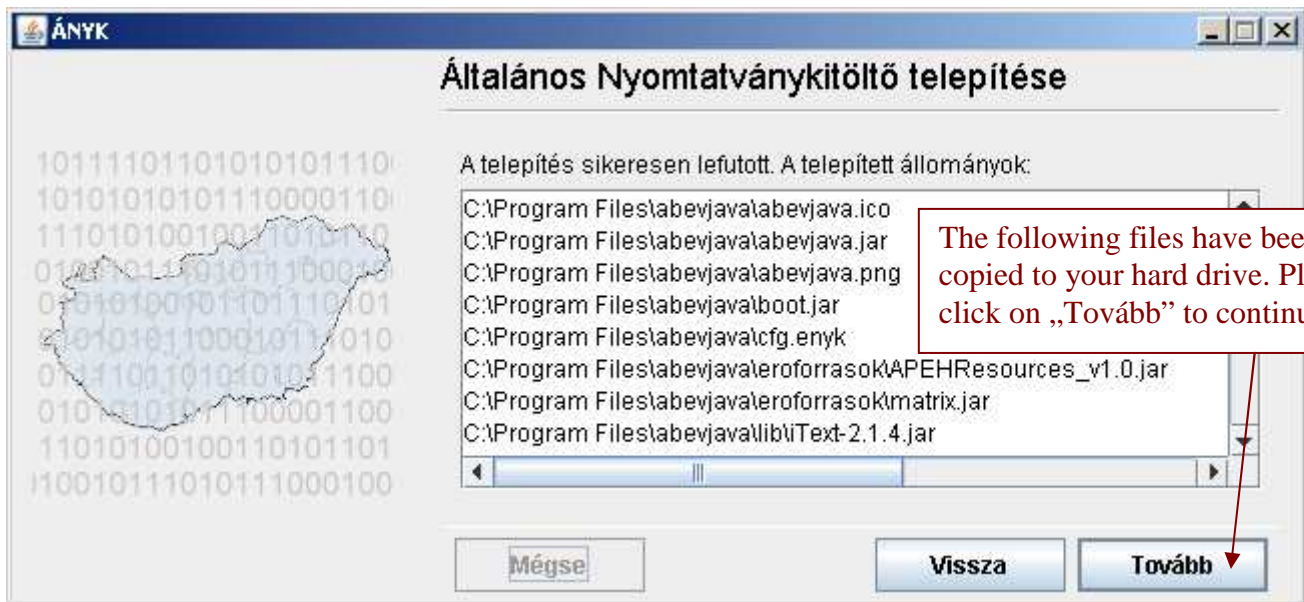
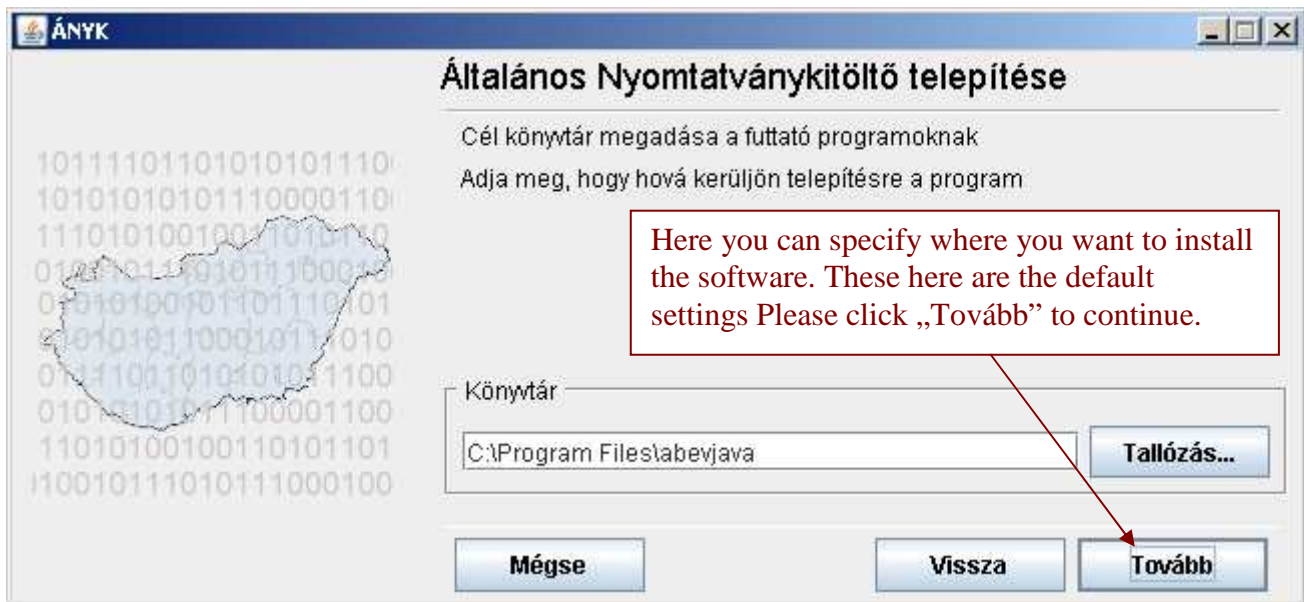
10111101101010101110  
1010101010111000110  
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010101101011100010  
010101010110111010  
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0111001010101011100  
010101011100001100  
11010100100110101101  
110010111010111000100

A program v2.12.0 verzióját telepítheti ezzel a programmal.

Mégse Vissza **Tovább**

You are about to install the framework software. Please click on the button „Tovább” to continue.





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Kész

After the framework software is installed you can move on and install the actual form you wish to use. Please click on the corresponding link.

AbevJava

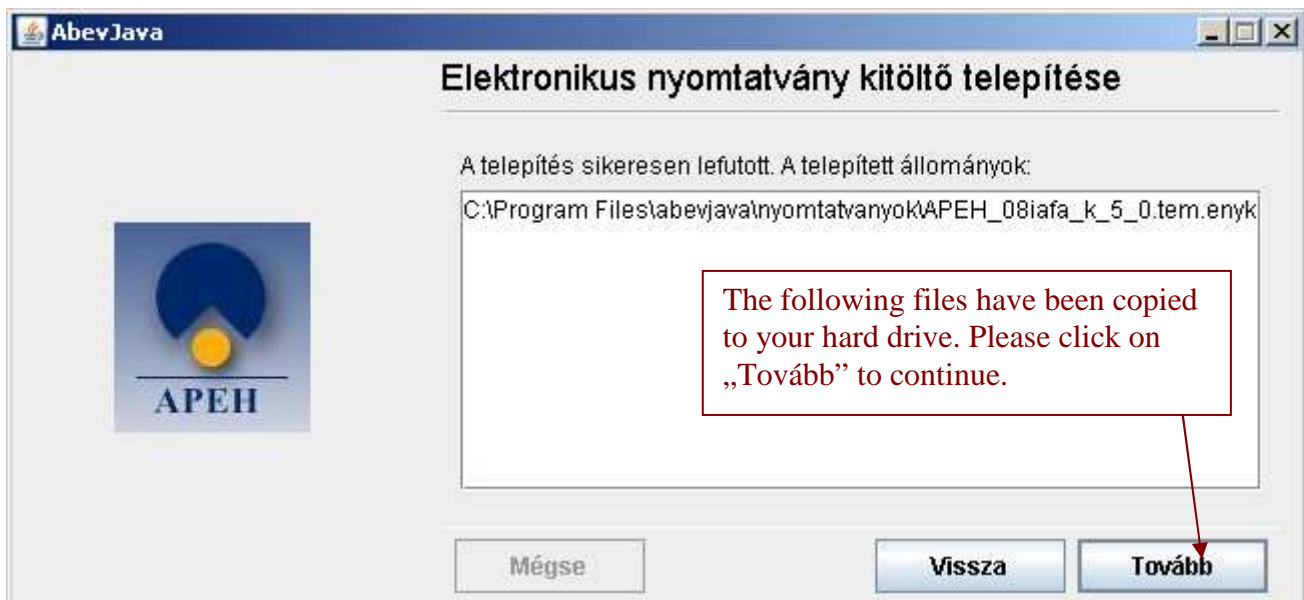
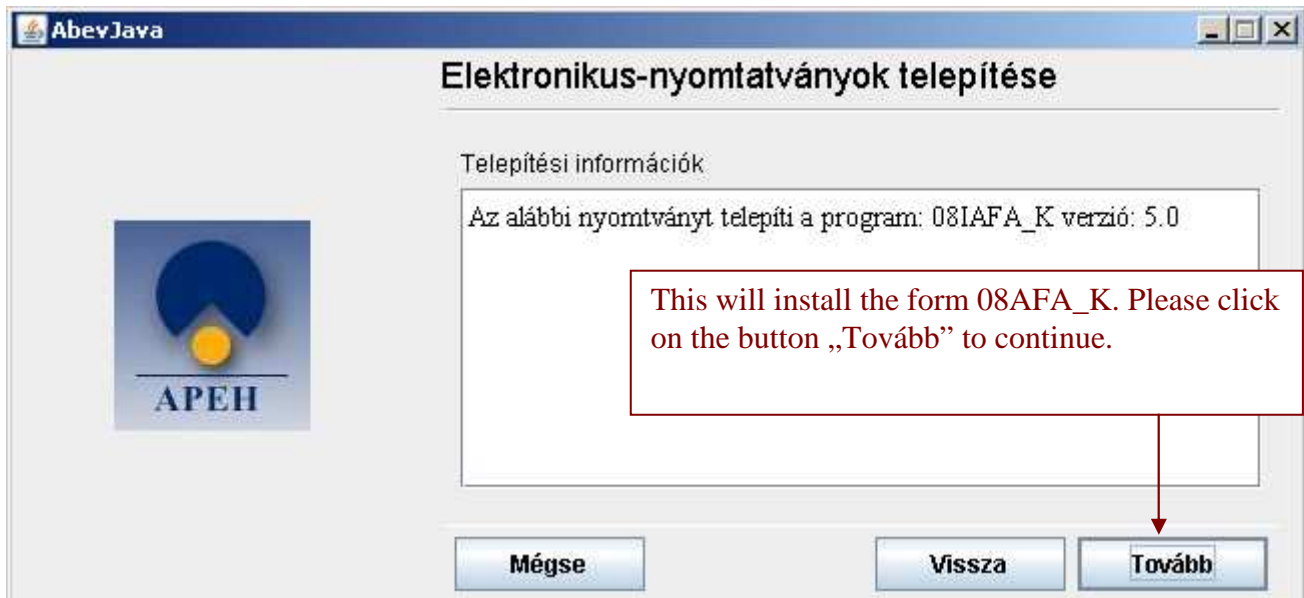
## Elektronikus-nyomtatványok telepítése



Új nyomtatványokat telepíthet ezzel a programmal

Mégse Vissza **Tovább**

You are about to install a form to use it with the framework software. Please click on the button „Tovább” to continue.



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If you wish you can also install a bilingual (HU-EN) help for the form 08iafa\_k.  
If you wish so please click on the corresponding link.

AbevJava

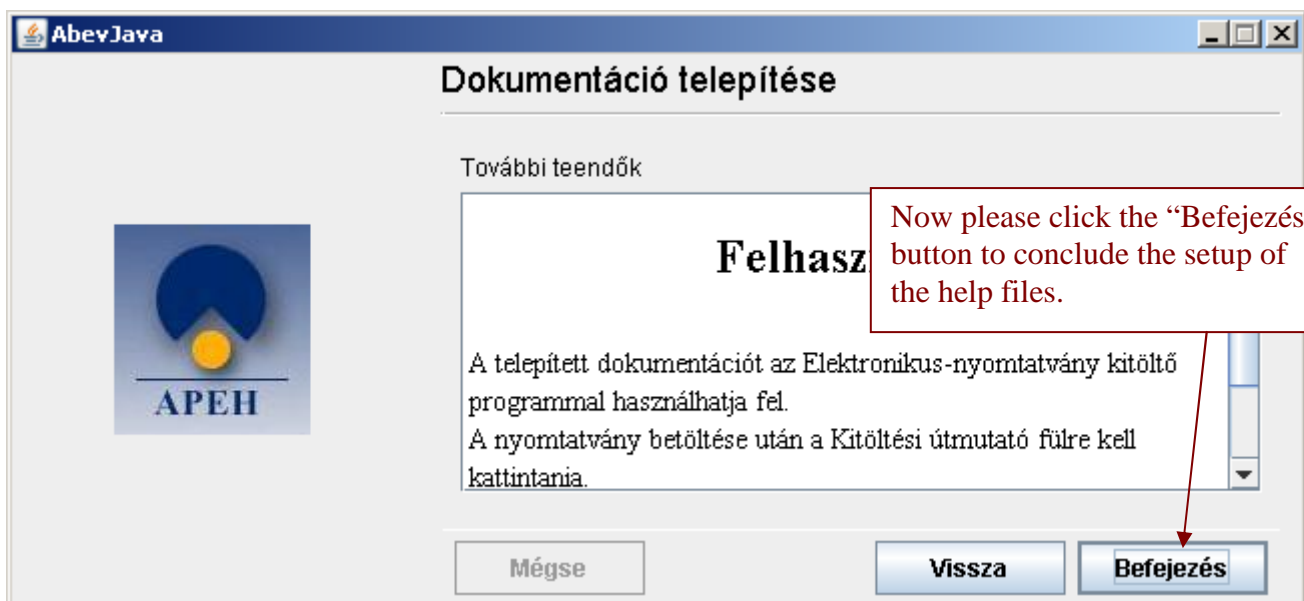
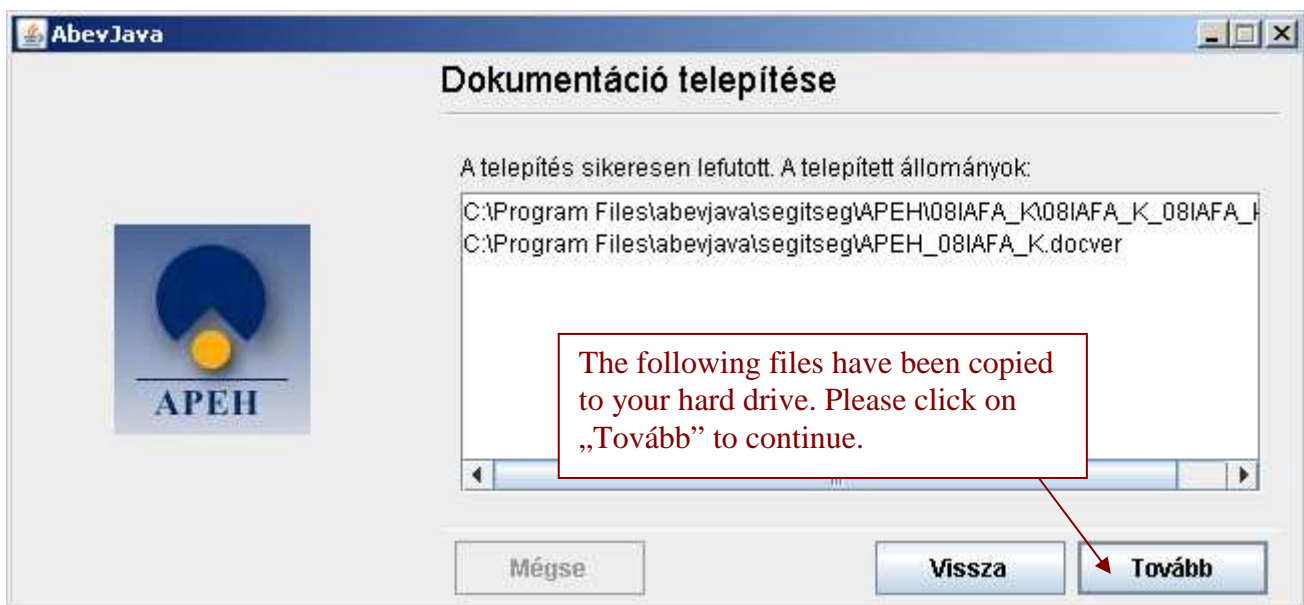
## Dokumentáció telepítése



Dokumentációt telepíthet ezzel a programmal

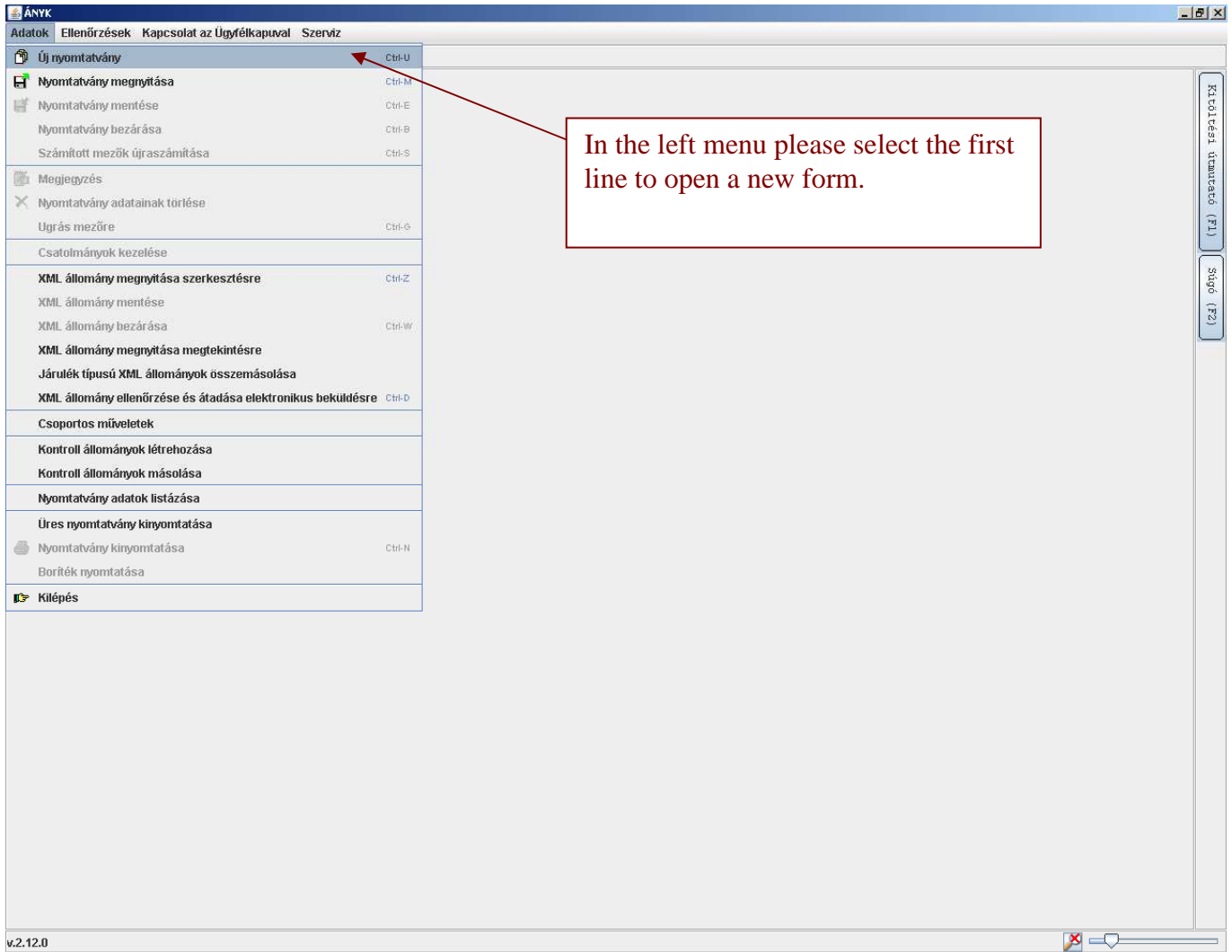
Mégse Vissza **Tovább**

You are about to install a help file to use it with the framework software. Please click on the button „Tovább” to continue.





You will find a shortcut with the name “AbeyJava” on your desktop. Double clicking on it will start the framework software



In the left menu please select the first line to open a new form.

**Létrehozás**

### Szűrési feltételek

Oszlopok	Feltétel
Nyomtatvány neve	(Nincs feltétel)
Információ	(Nincs feltétel)
Verzió	(Nincs feltétel)
Verzióváltás oka	(Nincs feltétel)
Szervezet	(Nincs feltétel)
Állomány	(Nincs feltétel)

**Szűrési feltételek törlése**

### Sablonok

▼ Nyomtatvány neve	Információ	Verzió	Verzióváltás oka	Szervezet
08IAFA_K	08IAFA_K	5.0	Nincs megadva	APEH
08IDIPL1	DIPL-Kérelem-1	4.0	Nincs megadva	APEH
08IDIPL2	DIPL-Kérelem-2	3.0	Nincs megadva	APEH

Please select the form you wish to use and then click on the icon "Megnyitás" to open it.

**Törzsadat választás**

Adózó:

Adótanácsadó:

**Megnyitás** **Mégsem**

**ÁNYK**

Adatok Ellenőrzések Kapcsolat az Ügyfélkapuval Szerviz

08IAFA-K 08IAFA-K-01 08IAFA-K-02 08IAFA-K-03 08IAFA-K-04 08IAFA-K-05

## 08IAFA-K

### KÉRELEM/APPLICATION FORM

a belföldön nem letelepedett adóalanyokat megillető  
általános forgalmiadó-visszatérítéshöz  
VAT refund for taxable persons not established in Hungary

**Az Adóhivatal számára fenntartott rész! /Part to be filled by the tax authority!**

Érkeztesés / Received and filed: 2 0 0 0 0 0

A kérelmezőnek a magyar adóhatóság által kiadott/technikai/azonosító száma: / Claimant's registration/technical/number is issued by Hungarian authority: 9 1 1 0 0 0 0 0 0

**A kérelmező által kitöltendő rész! / Part to be filled in by the claimant**

1. A kérelmező jogállása / Legal status of the claimant

belföldön nem letelepedett adóalany / taxable person not established in Hungary  adófizetésre kötelezett nem adóalany jogi személy / non-taxable legal person, who is liable for paying tax  kizárólag elektronikus úton nyújtott szolgáltatást teljesítő adóalany / taxable person who provides exclusively electronically supplied services

A kérelmező család- és keresztnéve, vagy a cég teljes neve, címe / For names and surname or the whole name and address of the firm of claimant:

Irányítószám: / Post code:  Ország: / Country:

Helység (gazdasági célú letelepedés helye, székhelye) / City (Company seat/residence):  Utca neve / Street name:

Házszám: / House number:  Elektronikus címe: / E-mail address:

2. A kérelmező cég üzleti tevékenységének jellege: / The business activity of the claimant:

3. A kérelmező ÁFA azonosító száma, ennek hiányában adónyilvántarási száma abban az országban, ahol a kérelmező gazdasági célú letelepedési helye, lakóhelye, vagy szokásos tartózkodási helye, illetve székhelye van / VAT registration number of the claimant in the absence of this tax identification number in the country in which the claimant has its seat or usual place of residence:

4. A kérelemmel érintett időszak: / Period to which the application refers: -tól/from:  Év/Year:  Hó/Month:  -ig/to:  Év/Year:  Hó/Month:

5. Visszatérítendő teljes összeg (Számák összes adótarthatma) / Total amount to be refunded (for itemised list see annex): **HUF**  €\*

\*csak a kizárólag elektronikus úton nyújtott szolgáltatást teljesítő adóalanyok töltik ki/ to be filled in only by taxable persons who provide exclusively electronically supplied services

6. A kérelmező az alábbi hitelintézetnél vezetett bankszámlájára kéri a teljes összeg (5. pont) visszatérítését: / The claimant requests the refund of the total amount (5. point) to be refunded to the bank account maintained at the following credit institution:

**Kitöltési útmutató (F1)**

Vissza Előre **Megnyitás böngészőben**

Keresendő kifejezés:  
<ide írja a lapon keresendő szöveget>

Keresés a lapon Következő keresése Előző keresése

**Information**  
about the VAT refund claim for *taxable persons not established in Hungary*

The taxpayers entitled to tax refund after their acquisitions made in 2009 can reclaim the value added tax using this form. Entitled for tax refund are:

Those *taxable persons who are not established in Hungary*, but settled for economic purposes or in lack of that are permanent residents or have a usual place of stay in a country outside the European Communities that has reciprocity with the Hungarian Republic (presently we have reciprocity with Switzerland and Liechtenstein) - may ask for refund of VAT (or compensation for agricultural products) on products and services acquired in Hungary for the purposes determined in Section 1 of Paragraph 246 of the Act on VAT (hereinafter: the Act).

**In case the taxable person not established in Hungary is settled for economic purposes, or in lack of that is a permanent resident or has a usual place of stay in a country outside a country having no reciprocity with Hungary, but at the same time is settled as well in a country with**

This button on the sidebar (or F1) will open the help for the form. This will give you detailed information. You need to scroll down the window to see the English text – it is after the Hungarian text.

v.2.12.0 08IAFA\_K v5.0 súgó:5.0 Módosítható