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

<table>
<thead>
<tr>
<th>Format</th>
<th>Explanation</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>9999999999</td>
<td>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; digits 7-9 is the number generated by chance to differentiate individuals born on the same day; digit 10 is the check digit</td>
<td>TIN for individuals The syntax of the TIN is published in Act XX of 1996.</td>
</tr>
</tbody>
</table>
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)
**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/](http://en.nav.gov.hu/)

**Section V – Contact point for further information**

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