

Foreign (non-Hungarian) tax resident individual's declaration for the exemption from filing a PIT return for the 2023 tax year

Based on Act CXVII of 1995 on personal income tax (PIT Law), foreign tax resident individuals may make a declaration by 30 April of the year following the tax year stating that, due to their foreign tax residence, they were not subject to Hungarian tax obligation in the year of obtaining the income. [Subsection (5) of Section 12/C.]

With respect to the 2023 tax year, foreign (non-Hungarian) tax resident individuals may make a declaration by 30 April 2024 on the fact that they did not have a tax obligation in Hungary.

To facilitate the making of the declaration, the Hungarian tax authority (NAV) has uploaded to its home page a bilingual (Hungarian-English) form (no. 23NYK). The form may be downloaded from the following link (in PDF format, without the need to download the official software for the completion of tax forms):

https://nav.gov.hu/nyomtatvanyok/letoltesek/nyomtatvanykitolto_programok/nyomtatvanykitolto_programok_nav/23NYK

The foreign tax resident individual must indicate his or her surname and first name, place and date of birth, mother's maiden name, nationality and address.

The declaration must also contain the foreign tax resident individual's signature (if missing, the declaration is invalid).

The declaration may be filed with the Hungarian tax authority electronically or in paper form.

The paper based declaration may be submitted by post (to the address of NAV KAVIG: 1410 Budapest, P.O.B. 138) or in person at any of the customer service offices of the Hungarian tax authority.

Electronic submission is possible through the Central Client Register (Központi Ügyfél-regisztrációs Nyilvántartás, previously called 'Client Gate'), for which purpose proper registration is required. Further information is available in a Hungarian language information booklet that can be found on the home page of the Hungarian tax authority (<http://nav.gov.hu>).