

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

Based on Act CXVII of 1995 on Personal Income Tax (the “PIT Act”), foreign tax resident individuals may submit 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 liability in the tax year in which the income was earned [Subsection (5) of Section 12/C].

With respect to the relevant tax year(s) (e.g. 2025), foreign (non-Hungarian) tax resident individuals may submit such declaration by 30 April of the year following the tax year (e.g. by 30 April 2026 in respect of the year 2025) stating that no tax liability arose in Hungary.

To facilitate submission, the Hungarian Tax Authority (“NAV”) has made available a bilingual (Hungarian - English) form (No. NYK) on its website. The form may be downloaded from the following link:

https://nav.gov.hu/nyomtatvanyok/letoltesek/nyomtatvanykitolto_programok/nyomtatvanykitolto_programok_nav/nyk

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; and must also indicate the tax year to which the declaration relates. The declaration must also include the foreign tax resident individual’s signature (without which the declaration is invalid).

The declaration may be submitted electronically to NAV via the Online Form Filling Application ([ONYA](#)) or using the General Form Filling Framework Program ([ÁNYK](#)).

Electronic submission is possible through the Central Identification Agent (“KAÜ”), which requires appropriate registration. Further information is available in a Hungarian-language information booklet on NAV’s website (<http://nav.gov.hu>).

Furthermore, the declaration may also be submitted in paper form if the individual taxpayer is not obliged to communicate electronically.

The paper-based declaration must be completed legibly, in block capital letters, and then submitted either by post to NAV KAVIG at its address (1410 Budapest, P.O. Box 138) or in person at any customer service office of NAV.
