

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”.

Section II – TIN Structure

<i>Format</i>	<i>Explanation</i>	<i>Comment</i>
9999999999	<p><i>1 block of 10 digits, where:</i></p> <p><i>digit 1 is always an 8 and indicates that the TIN holder is an individual;</i></p> <p><i>digits 2-6 are the number of days between the date 01/01/1867 and the date of birth of the individual;</i></p> <p><i>digits 7-9 is the number generated by chance to differentiate individuals born on the same day;</i></p> <p><i>digit 10 is the check digit</i></p>	<p><i>TIN for individuals</i></p> <p><i>The syntax of the TIN is published in Act XX of 1996.</i></p>
xxxxxxxx-y-zz	<p><i>Composed of 11 numerical characters, where:</i></p> <p><i>xxxxxxxx is a block of 8 digits which serves as the unique identifier of the taxpayer;</i></p> <p><i>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);</i></p> <p><i>zz is the territorial code of the competent tax office in Hungary</i></p>	<p><i>TIN for entities and certain individuals</i></p> <p><i>y and zz may change due to change in taxpayer’s circumstances</i></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)



¹ The code contains the serial number of the TIN card.

² The code contains the TIN.

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