

Hungarian Tax and Financial Control Administration - For foreign enterprises - Windows Internet Explorer

http://en.apoh.hu/for_foreign_enterprises

SEARCH [] OK

For foreign enterprises (NETP)

APEH
Tax and Financial Control Administration

Home
About us
Contact
Taxation
Taxpayer registration
E-services
For diplomats
For foreign enterprises (NETP)
Useful information
Tax laws
Links

For foreign enterprises
2010.06.25.

From 1 January 2007 is the Department for Managing Refunds for Foreigners a Financial Control Administration (APEH Kiemelt Adózók Igazgatósága - Külföldi tax refund claims of taxpayers registered abroad.

Notice on the VAT refund procedures to be applied by taxable persons

Only for the use of those taxpayers which are established in a 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.

Contact:
Large Taxpayers Directorate (KAIG): 1077 Budapest, Dob. u. 75-81.
Postal address: 1410 Budapest, Pf. 138.
Central telephone number: 00-36-1-461-3300
Fax: 00-36-1-322-1985

forward article print article

Related contents
Related articles
VAT refund for non-established taxable persons

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

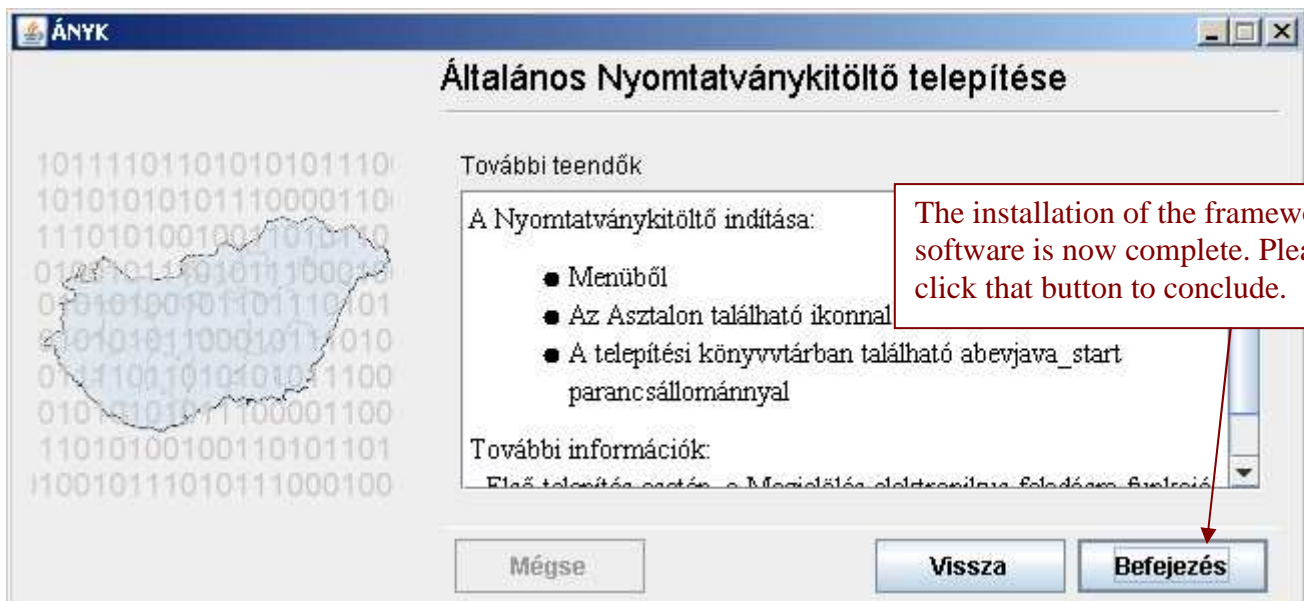
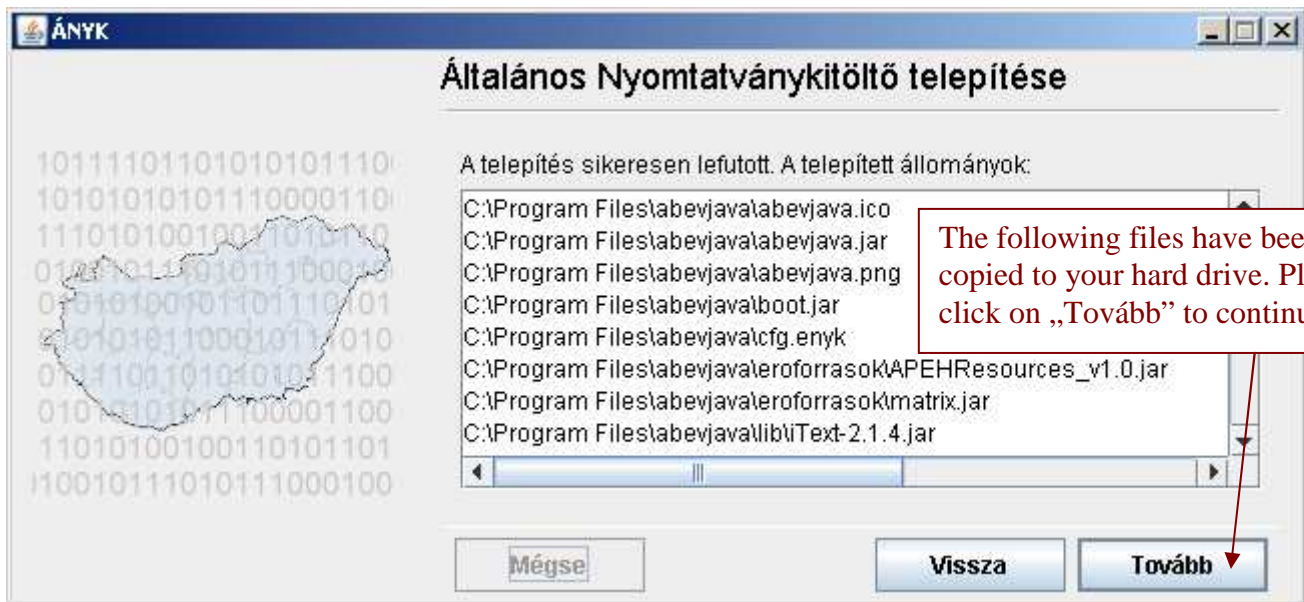
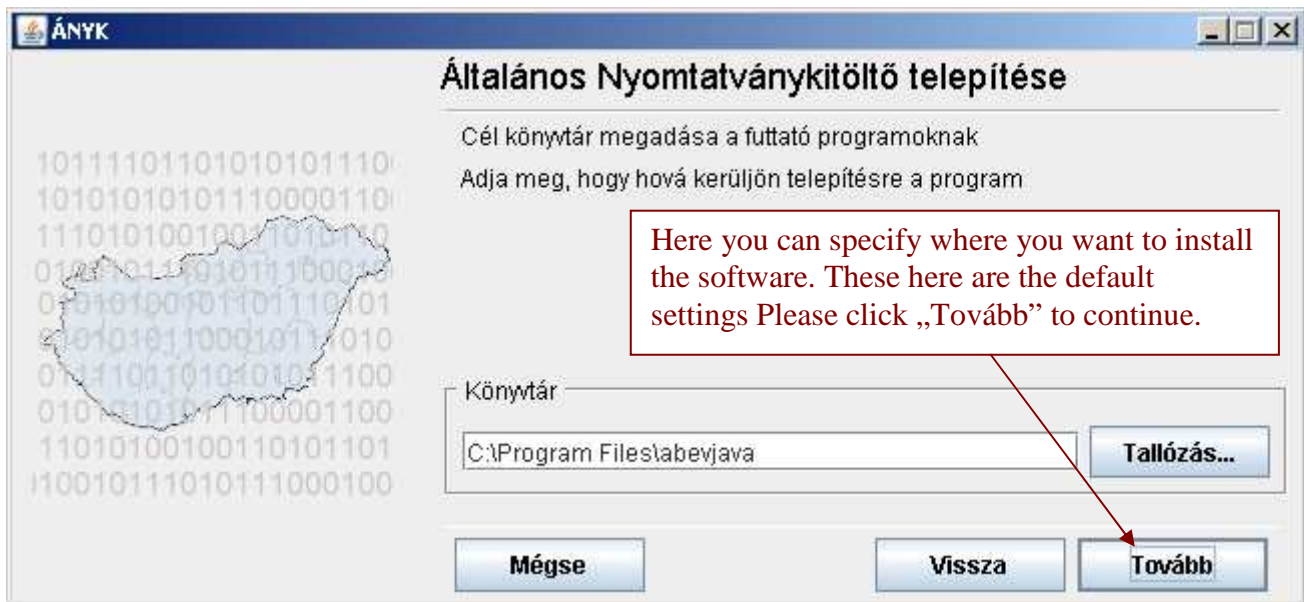
Általános Nyomtatványkitöltő telepítése

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.





Hungarian Tax and Financial Control Administration - For foreign enterprises - Windows Internet Explorer

http://en.ap eh.hu/for_foreign_enterprises

SEARCH [] OK

For foreign enterprises (NETP)

APEH
Tax and Financial Control Administration

Last modification: 2010.06.29. Tuesday

Home
About us
Contact
Taxation
Taxpayer registration
E-services
For diplomats
For foreign enterprises (NETP)
Useful information
Tax laws
Links

For foreign enterprises
2010.06.25.

From 1 January 2007 is the Department for Managing Refunds for Foreigners at the Financial Control Administration (APEH Kiemelt Adózók Igazgatósága - Külföldiek adóvisszatérítési osztálya) responsible for the processing of tax refund claims of taxpayers registered abroad.

Notice on the VAT refund procedures to be applied by taxable persons not established in Hungary

Only for the use of those taxpayers which are established in a third country with which Hungary has concluded a double tax 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.

Contact:
Large Taxpayers Directorate (KAIG): 1077 Budapest, Dob. u. 75-81.
Postal address: 1410 Budapest, Pf. 138.
Central telephone number: 00-36-1-461-3300
Fax: 00-36-1-322-1985

[forward article](#) [print article](#)

Related contents
Related articles
VAT refund for non-established taxable persons

Internet 100%

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.

ÁNYK

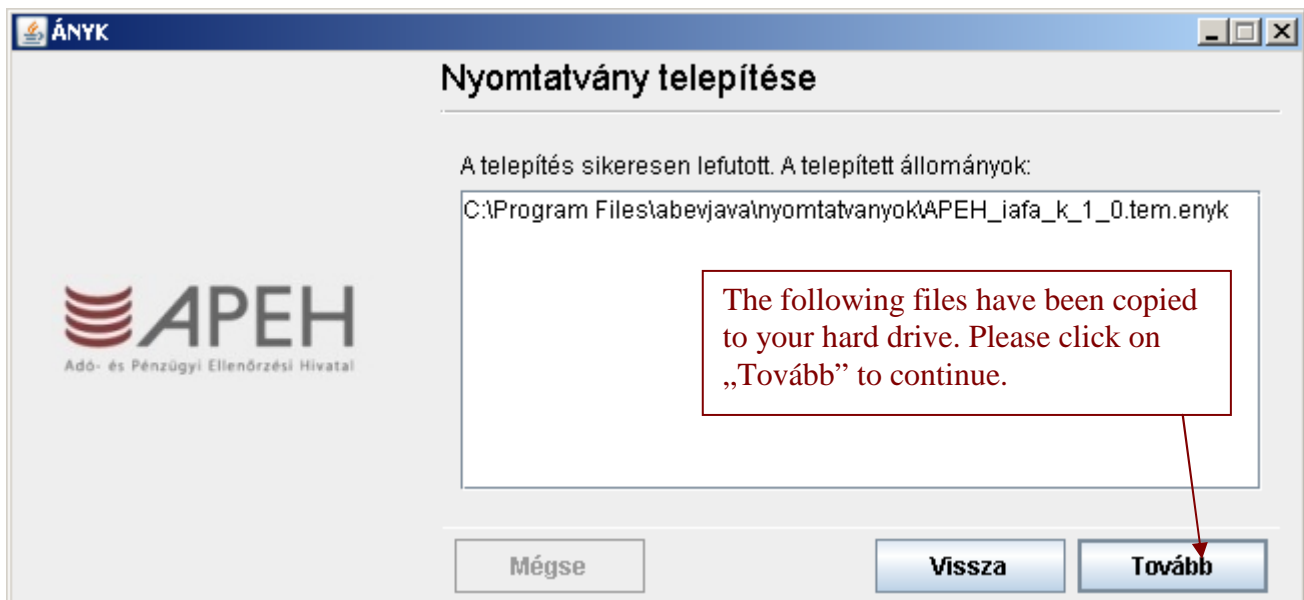
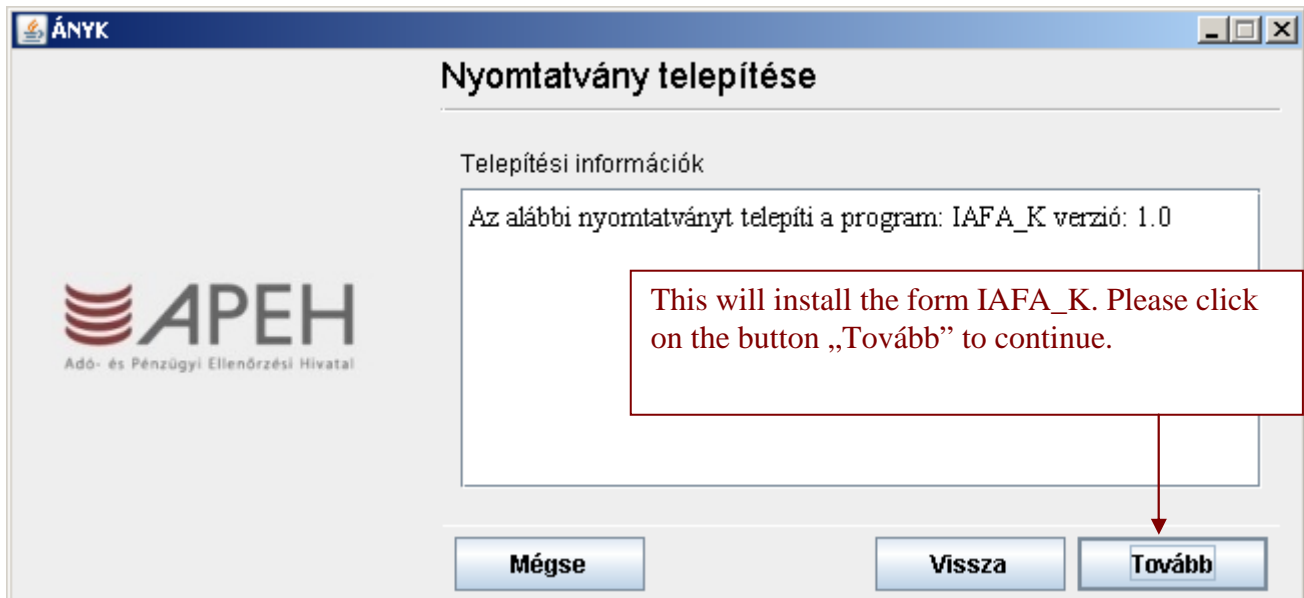
Nyomtatvány telepítése

APEH
Adó- és Pénzügyi Ellenőrzési Hivatal

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.



Hungarian Tax and Financial Control Administration - For foreign enterprises - Windows Internet Explorer

http://en.apenh.hu/for_foreign_enterprises

SEARCH [] OK

For foreign enterprises (NETP)

Home
About us
Contact
Taxation
Taxpayer registration
E-services
For diplomats
For foreign enterprises (NETP)
Useful information
Tax laws
Links

For foreign enterprises
2010.06.25.

From 1 January 2007 is the Department for Managing Refunds for Foreigners at the Large Taxpayers Directorate (APEH Kiemelt Adózók Igazgatósága - Külföldiek Adó-
tax refund claims of taxpayers registered abroad.

Notice on the VAT refund procedures to be applied by taxable persons not established in Hungary

Only for the use of those taxpayers which are established in a third country with which Hungary has concluded a double tax 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.

Contact:
Large Taxpayers Directorate (KAIG): 1077 Budapest, Dob. u. 75-81.
Postal address: 1410 Budapest, Pf. 138.
Central telephone number: 00-36-1-461-3300
Fax: 00-36-1-322-1985


Related contents
Related articles
VAT refund for non-established taxable persons

Internet 100%

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.

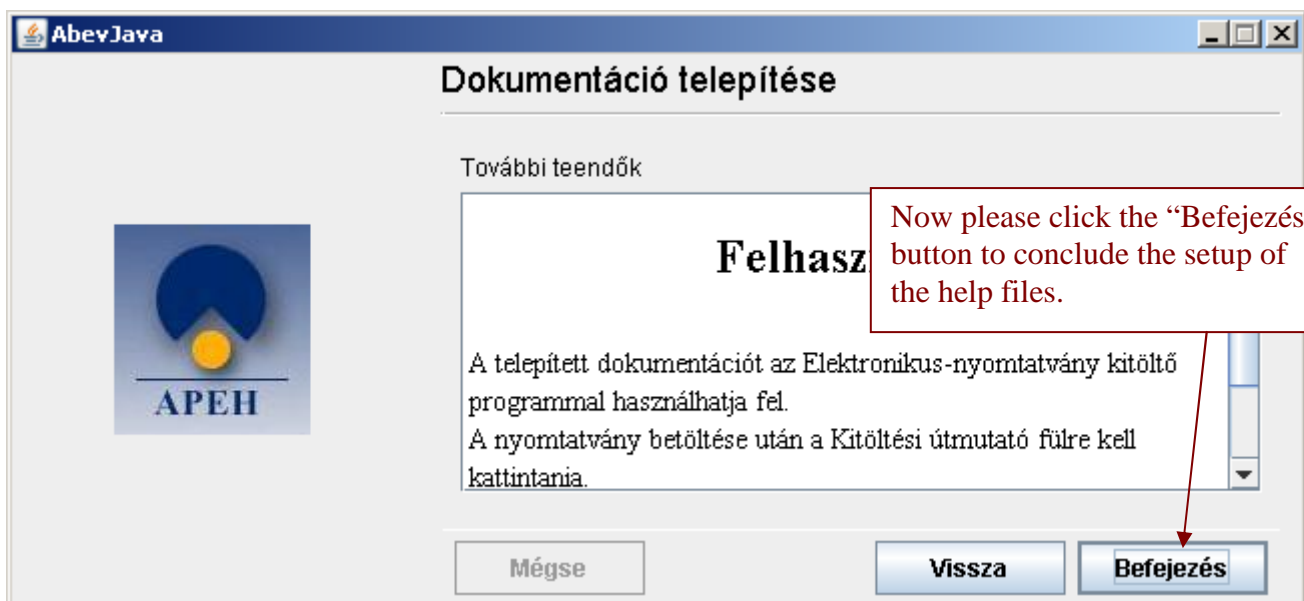
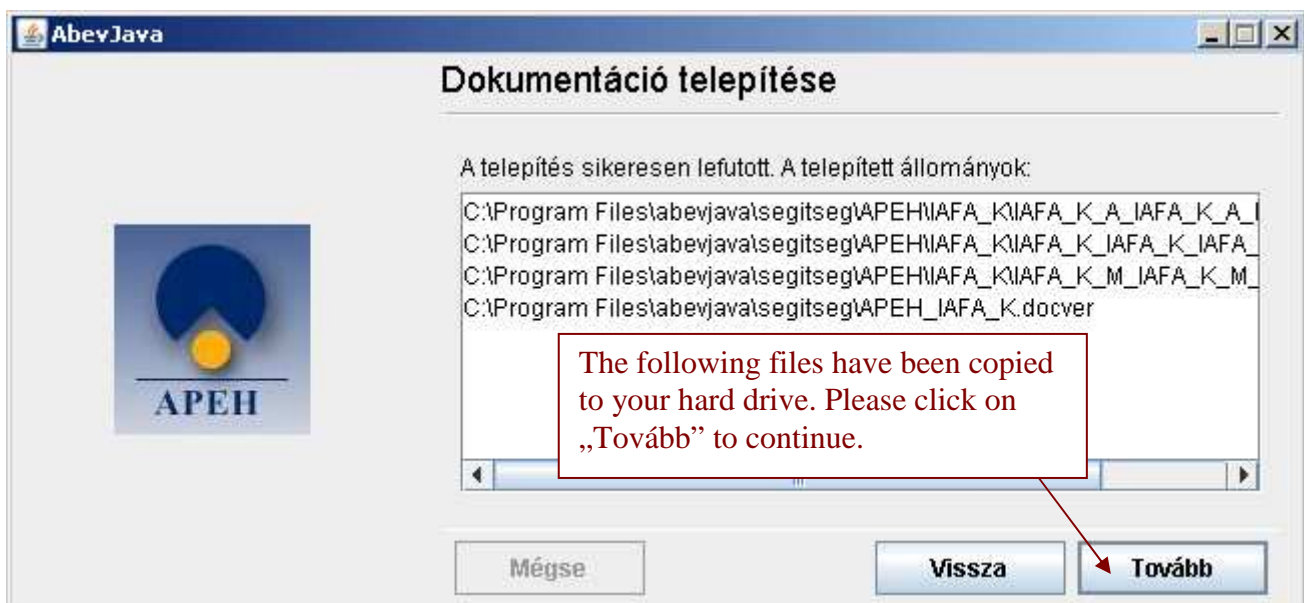
AbeyJava

Dokumentáció telepítése



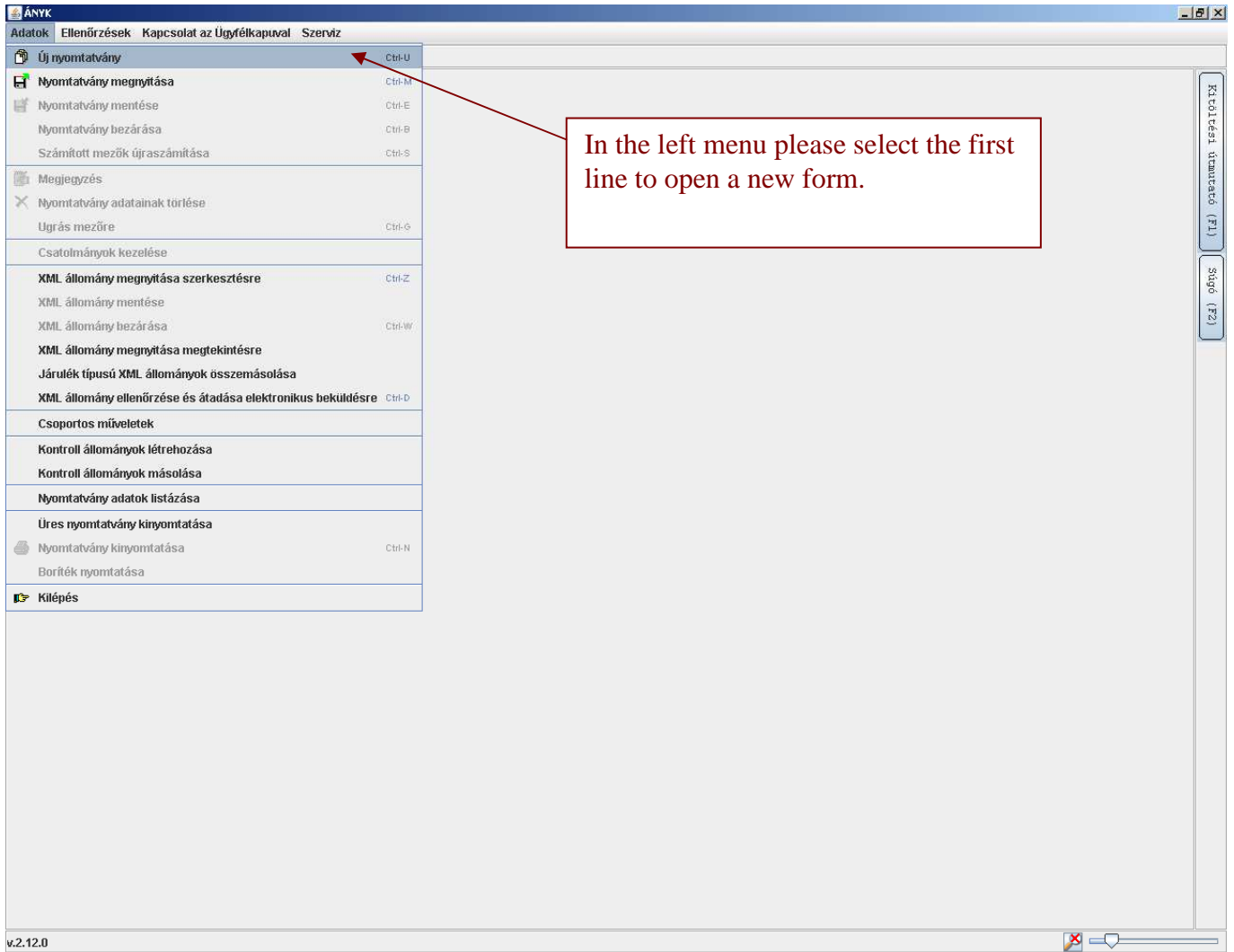
Dokumentációt telepíthet ezzel a programmal

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
10T34	10T34 Adatlap magánszemély ad...	2.0	Nincs megadva	APEH
IAFA_K	KÉRELEM A beföldön nem letele...	1.0	Nincs megadva	APEH

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

Törzsadat változtatás

Adózó

Adótanácsadó

 **Megnyitás**  **Mégsem**

