SAF-T (HU) Handbook

Index

Document Versions

Date	Document Version	Description
2019-11-27	1.0	Original version of the document, published to the Entities

Glossary

Master Data	Data is the consistent and uniform set of identifiers and extended attributes that describes the core entities of the enterprise including customers, suppliers, products, warehouses, chart of accounts, assets, owners, etc.
ERP	Enterprise Resource Planning. Integrated management of the main business process software, typically has more modules. Each module contains record of business processes, business logic and p0072ocess management.
Transactional Data	Describe an internal or external event or transaction that takes place as an organization conducts its business. E.g. sales invoice, purchase invoice, general ledger entries, etc.
Reporting Data	Data organized for the purpose of reporting, usually it is created from the transactional data and master data.
Metadata	Data that describes other data, meaning that it is the underlying definition or description of data. Examples of metadata include the properties of SAF-T file: its name, type, number of entries, year, etc.
XML	Descriptive language of general purposes, referring data structures and other content (XML stands for: *eXtensible Markup Language*)
XSD	The SAF-T XML Structure Description (*W3C XML Schema Definition*)
SAF-T	Standard Audit File for Tax Purposes – A well-formed XML text data file, containing the data from the entities ERPs (and related subsystems). The SAF-T was developed by the Organization for Economic Co-operation and Development (OECD). For more information see www.oecd.org. The purpose of the file is to standardize, as much as possible, the data interpretation of transactional processing systems. The data content is divided on master data and transactional data and refers to a given fiscal period. The file can have multiple purposes and use cases. External and internal audit, data interoperability between companies and government bodies, ERP data quality checking, among others. There are currently 2 versions of the SAF-T guideline (1.0 and 2.0).
SAF-T HU	Standard Audit File for Tax Purposes for Hungary based on the OECD SAF-T guideline 2.0 .

Entities, Tax Entities, Companies or Taxpayers	Profit-making legal persons, non-profit legal persons, public sector entities, branches of foreign legal persons and representations registered in Hungary.
File Partitioning or Split	Logically dispersed part of the SAF-T file, broken down by nature of data, by units, information systems, periods and/or logical parts.
W3C	The World Wide Web Consortium (W3C) is the main international standards organization for the World Wide Web (abbreviated WWW or W3).
MDM (Master Data Management) subsystem	System used by ERPs (and modules), to centrally register and provide the master data items, reducing duplicate data, increasing integrity and widening the availability of the information. Master data management has the objective of providing processes for collecting, aggregating, matching, consolidating, quality-assuring, persisting and distributing such data throughout an organization to ensure a common understanding, consistency, accuracy and control.

General Aspects of the SAF-T HU

On this section, there's the general information from the SAF-T(HU) including it's naming conventions and main structures.

What is SAFT-HU ?

- The SAF-T Hungarian version, stands for Standard Audit File for Tax Purposes. This is a well-formed XML text data file, containing the data from ERP's (and related subsystems) entities.
- The SAF-T was developed by the Organization for Economic Co-operation and Development (OECD). For more information see www.oecd.org. The purpose of the file is to standardize, as much as possible, the data interpretation of transactional processing systems.
- The data content is divided on master data and transactional data and refers to a given fiscal period. The file can have multiple purposes and use cases. Tax authority inspections, external and internal audits, data interoperability between companies and government bodies, ERP data quality checking, among others.
- The adoption of this model provides companies with a tool that enables them to meet the legal requirements of obtaining information for inspection processes from the Hungarian Tax Authority, simplifying procedures and driving the use of new technologies.
- The SAFT-HU data structure is made on demand purpose. This version is not applicable directly for data supply.

Format and Content

- The SAF-T HU file must be generated in a standard format, in the XML language, respecting only the validation scheme in the XSD format files that are available (https://www.w3.org/TR/xml/).
- The generation of the SAF-T HU file by the information systems must always be carried out for a given annual period of taxation, total or partial, from the beginning of that period to its end or the generation date if previous and can be submitted by file parts.

Naming conventions used for the file creation and recommended for the taxpayer

Naming of Structures: "Pascal" Case - each word starts with an uppercase, no spaces allowed on the name.

e.g. **G**eneral**L**edger

Naming of Attributes/Variables: "Pascal" Case

e.g. **F**raction**D**igits value="8"

The only exception is on the definition of some simple types on the SAFT HU definitions XSD.

e.g. SAFTcodeType

Encoding of the files

The encoding of the file must be UTF-8. This is the default character encoding for XML.

SAF-T HU Structure

The standard audit file for tax purposes for Hungary is divided in several XSDs to simplify the generation process on the Taxpayers side, mainly on their information systems (ERPs, accounting systems, invoicing systems, etc).

Currently the SAF-T HU structure is as follows:-

XSD file name	File content
SAFTHU_TOC.xsd	Table of contents with the information of the files that will be submitted to NAV.
SAFTHU_Definitions.xsd	Definition of the simple and complex types used in all SAFT HU structures.
SAFTHU_Master_Data.xsd	Definition of the master data content and its structures.
SAFTHU_General_Ledger_Entries_Headers.xsd	Definition of the data to be included on the header of the general ledger entries.
SAFTHU_General_Ledger_Entries_Lines.xsd	Definition of the data to be included in the lines of the general ledger entries, this meaning the lines of an accounting document posting.
SAFTHU_Sales_Invoices_Headers.xsd	Definition of the data to be included on the sales invoices headers, this meaning the header of for example a sales invoice.
SAFTHU_Sales_Invoices_Lines.xsd	Definition of the data to be included on the sales invoice lines, this meaning the lines of for example a sales invoice.
SAFTHU_Purchase_Invoices_Headers.xsd	Definition of the data to be included on the purchase invoices headers, this meaning the header of for example a purchase invoice.
SAFTHU_Purchase_Invoices_Lines.xsd	Definition of the data to be included on the purchase invoices lines, this meaning the lines of for example a purchase invoice.
SAFTHU_Payment_Headers.xsd	Definition of the data to be included on the payment headers, this meaning the header of for example a payment to a supplier.
SAFTHU_Payment_Lines.xsd	Definition of the data to be included on the payment lines, this meaning the lines of for example a payment to a supplier.
SAFTHU_Stock_Movement_Headers.xsd	Definition of the data to be included on the stock movement headers, this meaning the header of for example a delivery note.
SAFTHU_Stock_Movement_Lines.xsd	Definition of the data to be included on the stock movement lines, this meaning the lines of for example a delivery note.

SAFTHU_Asset_Transactions.xsd	Definition of the data to be included on the asset transactions, this meaning for example a depreciation transaction for a specific asset.
SAFTHU_Reporting_Data.xsd	Definition of the reporting data content and its structures.

File names for submission

<**TYPE**>_<Taxpayer Number>_<**STRUCTURE_CODE**>_<Part_Number>_<Number of Parts>.xml

With :

- **TYPE**: [SAFTHU]
- **STRUCTURE CODES**: [TOC|GEL|SUP|CST|PRD|OWN|AST|OMD|ATB|GLH|GLL|SIH|SIL|PIH|PIL|PYH|PYL|MGH|MGL|AST|PYS|VAT|COI|COS]

e.g. **SAFTHU_HU12345678_GEL_1_4.xml**

The codes for the structures represent the following content:

Table of Contents

TOC: Table of Contents

Master Data

GEL: General Ledger

CST: Customers

SUP: Suppliers

PRD: Products

OWN: Owners

AST: Assets

OMD: Other Master Data

ATB: Analysis Table

Transactional Data

GLH: General Ledger Entries (Headers)

GLL: General Ledger Entries (Lines)

SIH: Sales Invoice (Headers)

SIL: Sales Invoice (Lines)

PIH: Purchase Invoices (Headers)

PIL: Purchase Invoices (Lines)

PYH: Payments (Header) Data

PYL: Payments (Lines) Data

MGH: Movement of Goods (Header) Data

MGL: Movement of Goods (Lines) Data

ATD: Asset Transactions Data

Reporting Data

PYS: Physical Stock/Inventory

VAT: VAT Analytics data submission to NAV

COI: Customer Outstanding Invoices

COS: Supplier Outstanding Invoices

Issuing the SAFT files from different ERPs, subsystems and selection periods

Companies can have multiple subsystems, ERP modules and even different ERPs for example on Accounting, Manufacturing and Distribution. The specifics of the submissions and issuing are described on an annex document.

Numeric data types, fractions, use of positive and negative sign

Signs and Negative Values

The sign of a number (-129.50 or +129.50) will not be used therefore number sign should be avoided. There are XML elements to represent Debit (positive) and Credit (negative) values. Any use of signs are therefore obsolete. All example amounts on this document are presented without the use of number sign. The above is valid for all numeric fields, except, as an example, the ones related to VAT Analytics.

When debit and credit elements are not used, the positive and negative sign is inferred based on the document type (implicitly) or from an existing attribute on the structure (explicitly eg. **`InbondStock = True`**)

If there are negative accounting balances or transactions with negative amounts, for example on the sales invoices, their debit or credit representation shall be adjusted and the remaining amount or value fields shall be exported in absolute values.

For **`<TaxAmount>`** tag on the transaction lines, the amount value should also be without the use of signs. The amounts can be interpreted to be positive or negative, using the corresponding **`<DebitAmount>`** or **`<CreditAmount>`** on the accounting line.

Fractions, decimal digits and rounding

The numbers must be posted, as is, from the ERP systems. When a fraction is posted, the fractionated number will be replaced by the number found according to the rounding rule defined in the data model. See the following example:

```
<xs:simpleType name="SAFTexchangerateType">
    <xs:annotation>
           <xs:documentation xml:lang="hu">Használt átváltási árfolyam. CurrencyAmount x
ExchangeRate = Amount</xs:documentation>

           <xs:documentation>Used exchange rate. CurrencyAmount x ExchangeRate =
Amount</xs:documentation>
```

```
            <xs:restriction base="xs:decimal">
                   <xs:totalDigits value="18"/>
                   <xs:fractionDigits value="8"/>
            </xs:restriction>
</xs:simpleType>
```

The type **SAFTexchangerateType** has 18 digits in total, including 8 digits on the fraction. So the number issued will have 10 digits on the integer part and 8 on the fraction (on the right of the dot).

SAF-T HU in detail

SAF-T HU Specific Structures and Data Types

In order to identify the changes made to the OECD guidelines, a prefix "**SAFTHU**" was included on the names. The changes are within the files and consolidated on the **saft_hu_definitions.xsd** file. The file contains the global definitions and it is included on every schema files.

E.g. excerpt of the **saft_hu_definitions.xsd** file

```
(…)

    <xs:simpleType name="SAFTHUnonNegativeInteger">
        <xs:annotation>
            <xs:documentation xml:lang="hu">Teljes szám> = 0</xs:documentation>
            <xs:documentation xml:lang="en">Integer number >= 0</xs:documentation>
        </xs:annotation>
        <xs:restriction base="xs:nonNegativeInteger"> </xs:restriction>
    </xs:simpleType>

    <xs:simpleType name="SAFTHUZeroOrOne">
        <xs:annotation>
            <xs:documentation xml:lang="hu">0 vagy 1 érték</xs:documentation>
            <xs:documentation xml:lang="en">Value 0 or 1</xs:documentation>
        </xs:annotation>
        <xs:restriction base="xs:nonNegativeInteger">
            <xs:maxInclusive value="1"/>
        </xs:restriction>
    </xs:simpleType>

(…)
```

Identity constraints, use of key constraints (key) and key references (keyref).

The SAFT data can be splitted on different files for submission to the NAV system. This will mean that the data validation will only occur when all files are submitted and the full data set is loaded to the data repository.

Uniqueness of document identification

Following the above, there are several documents that must be identified by a unique identifier (unique key) on the SAFT File. One example is the Sales Invoice, that must be unique on the Tax Entity transactional systems. When the ERP system is not issuing it, as an unique ID for some reason (standalone systems for instance), the company shall provide some workaround in order to provide this uniquess (eg. appending a prefix or suffix on the document ID).

Empty elements and Files with no data

When an Entity reply to a data request contains no data it must be stated on the header of the file that no data exists to be submitted. The table of contents file shall also reflect this.

Use of empty elements can be interpreted to have a meaning, so empty elements should not be used if there is no data to fill in an optional element. Additionally, the validation of numeric and date fields will fail since there are content, they are required to be not empty elements.

If the element has no value, then the tag should not be posted on the XML file. Please refer to instructions and examples.

Non mandatory elements

Recommendation:

- Mandatory element: always must have a value
- Not mandatory element: Dependent of the company specifics. If the company has data, it is mandatory, but it is not a general requirement
- Mandatory element under non mandatory node: if the node is non mandatory, the element is non mandatory, too. But if the company has data for the node, then we must fulfill the element as well.

File partitioning

To handle the loading, processing and working with large volume of data, the platform allows the SAF-T file can be partitioned into multiple files. To accomplish this, the following must be taken into account:

- A Table of Contents file (ToC) was introduced on the SAF-T (HU).
- The ToC file will reference all the files of a given submission.
- All the files referred in a ToC will be related to a specific audit.
- The ToC file will referred all the files of a specific audit.
- There can be multiple ToC file for each NAV data submission. For example, when two (2) fiscal years are required, NAV will generate two (2) unique TOC IDs for the submission.
- The ToC file will reference all the files (including its parts) and the files will be checked against the metadata stored (on the ToC). The metadata will contain also an md5 hash of each file referenced, for additional cross checking.
- It is mandatory to submit only information related to the context of the audit (described on the audit case provisioning).
- The partitioning of the files containing data, follows the following rationale:
    i) The organization of the files **is related to its content** and **information** and they are not "loose coupled". The partitioned files must contain only one type of data. E.g, a partition file can contain only Sales invoice data. Each file has its own header, referring to its content, the total number of parts of the same content and the part number that the file refers to.
    ii) A **splitting** between the header of the content (the "master") and related lines (the "detail"), is introduced. Separate structures were created to fetch information. On the OECD guidelines, the lines were a sub-structure, part of the Sales Invoices structure. This separation will give **more flexibility** and will help on the file submission **performance**.
    iii) The **master/detail (header and lines) splitting** is done only on file structures that **can contain large amounts of data** as, for example, **sales invoices** on a large retailer chain. The company can issue billions of transactions in one fiscal year. From the entity perspective (as well from the NAV), the partitioning will be mandatory, in order to issue and upload the date files to NAV. Splitting files containing data such an Owners, Warehouses, and other relatively small data containers, will be counter intuitive and will increase entity's issuing complexity and file handling.

iv) There is **no minimum period for the data to export**. Nevertheless, the system will check if the content of the file is related to the posting period disclosed on the Table of Contents. The information will be gathered on a repository after all the data submission.

v) The **company can choose** the **sequence** of data within a given file. If the file has information splitted on Header and Detail (e.g. on PurchaseInvoices, the entity can export the data on a single file or multiple files, but referring both structures PurchaseOrder Headers (POH), and PurchaseOrder Details (or Lines) (POL), maintaining its ID and date sequence.

vi) **Within a file**, the id **sequence** of Headers and Details **must also be complied**. The platform will check if the sequence is valid within a file, and after gathering all data, on the repository.

Examples: -

One single file – Purchase Order Headers (POH), followed by all the PurchaseOrderLines (POL)

FILE: SAFTHU_HU888777666_POH_1_1

PurchaseOrderHeader structure (POH)

PONr	Date	Net Total	…
S001/1	10/06/2019	100	
S001/2	10/06/2019	50	
S001/3	10/06/2019	24	

PurchaseOrderLines structure (POL)

RefPONr	LineNo	Item	Qty	Price	NetTotal
S001/1	1	ITM001	10	4	40
S001/1	2	ITM002	3	20	60
S001/2	1	ITM098	5	2	10
S001/2	2	ITM887	2	10	20
S001/2	3	ITM321	1	8	8
S001/2	4	ITM761	2	6	12
S001/3	1	ITM761	2	12	24

Multiple Files – Case 1. Headers all in one file and Details in another

FILE: SAFTHU_HU888777666_POH_1_1

PurchaseOrderHeader structure (POH)

PONr	Date	Net Total	…
S001/1	10/06/2019	100	
S001/2	10/06/2019	50	
S001/3	10/06/2019	24	

FILE: SAFTHU_HU12345678_POL_1_1

PurchaseOrderLines structure (POL)

RefPONr	LineNo	Item	Qty	Price	NetTotal
S001/1	1	ITM001	10	4	40
S001/1	2	ITM002	3	20	60
S001/2	1	ITM098	5	2	10
S001/2	2	ITM887	2	10	20

A data set can be partitioned into more than one file. If this happen. each file will contain a subdataset and a header file will be created for each sub data set. The data contained in each data set must comply with the defined sequence.

The number of files and parts can be more than 2 on each structure, as long as the content sequence is maintained, within the file. The parts can be submitted out of sequence.

The submitted files can be from different branches. A single file cannot contain data from different branches, although the submission wave can have multiple files from several branches.

The company may not use a single ERP system, but may use fragmented IT solutions or use a different system for the same business process. Consequently, the same dataset can come from different IT systems. It is a basic expectation that a single file cannot contain data from different systems. In this case, multiple files must be submitted.

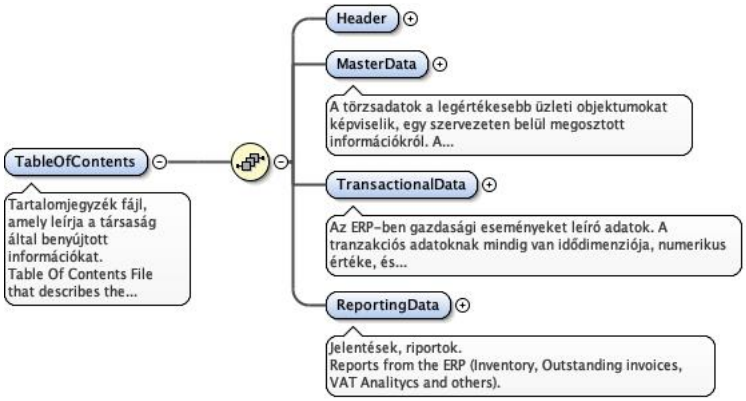
Multiple sites handling on file issuing and partitioning

The general ledger data set, must be issued from a single system and may be partitioned into multiple files, for submission purposes. The sales or purchases datasets, can be issued from multiple systems if the company is using different invoicing systems (or non-integrated with the master invoicing system). Please refer *Annex I – File Issuing from Different ERPs and Subsystems*.

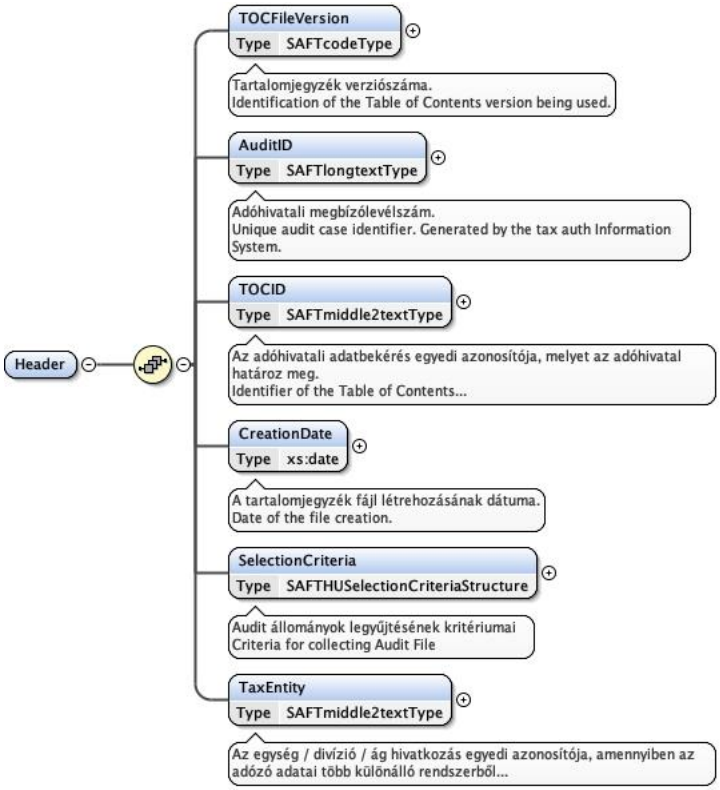
Technical definition and examples of issued data sets

For illustration purposes, this section includes some small datasets and its codification on the XML language according to the XSD specification presented. The same principles will be applied to every data structure. A full set can be downloaded from the NAV portal.

TOC (Table of Contents) File



Header

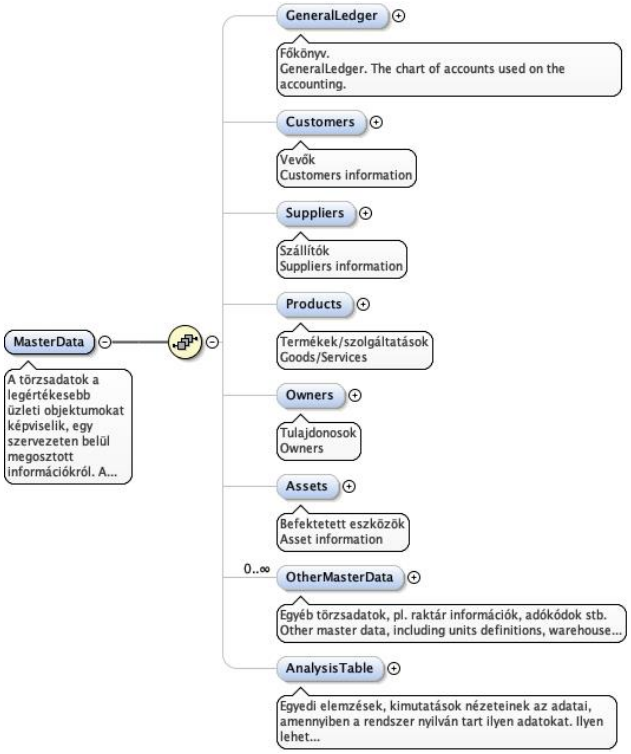


```
<Header>
        <TOCFileVersion>NAVTOC101</TOCFileVersion>
        <AuditID>12345678901</AuditID>

        <TOCID>NAV_TOC_12981273</TOCID>

        <CreationDate>2021-01-08</CreationDate>

        <SelectionCriteria>

            <FiscalCalendar>
                <FiscalCalendarStartDate>2020-01-01</FiscalCalendarStartDate>
                <FiscalCalendarEndDate>2020-12-31</FiscalCalendarEndDate>
            </FiscalCalendar>

            <SelectionStartDate>2020-01-01</SelectionStartDate>
            <SelectionEndDate>2020-05-31</SelectionEndDate>
            <PeriodStart>1</PeriodStart>
            <PeriodEnd>12</PeriodEnd>
            <PeriodYear>2020</PeriodYear>

        </SelectionCriteria>
</Header>
```

Remarks:

- <**TOCFileVersion**> and <**AuditID**> will be provided by the NAV
- <**CreationDate**> must be the creation or issuing date.

MasterData



The Master Data definitions are similar for all structures with the exception of the OtherMasterData structure. For illustration purposes only the General Ledger structure is presented below.

GeneralLedger

```
<GeneralLedger>
               <NrOfParts>1</NrOfParts>


               <MetaData>
                   <Name>SAFTHU_HU888777555_GEL_1_1.xml</Name>
                   <MD5>5510a1cdee6a99d6a232a74f8f739910</MD5>
                   <PartNo>1</PartNo>
                   <NrOfEntriesH>436</NrOfEntriesH>
                   <NrOfEntriesL>0</NrOfEntriesL>
                   <PeriodStart>1</PeriodStart>
                   <PeriodEnd>12</PeriodEnd>
                   <PeriodYear>2020</PeriodYear>
               </MetaData>


   </GeneralLedger>
```

Remarks:

- <**Name**> the file name with the structure. Must comply with the file name format for submission purposes: <**TYPE**>_<Taxpayer Number>_<**STRUCTURE**>_<Part>_<Number of Parts>.xml
- <**MD5**> the "message-digest fingerprint" (checksum) of the file <Name>. The MD5 of the file on the example, could be generated with the following linux command:

```
Shell > md5 "SAFTHU_HU888777555_GEL_1_1.xml"
MD5 (SAFTHU_HU888777555_GEL_1_1.xml) = 5510a1cdee6a99d6a232a74f8f739910
```

- The number of entries should be entered on <**NrOfEntriesH**> (on this example 436 account IDs).
- As the entries on the master data do not have details (only the item itself) the tag of <**NrOfEntriesL**> is filled with **0** (zero).
- The period of master data (<**PeriodStart**>, <**PeriodEnd**> and <**PeriodYear**>) must be the ones on the ERP or subsystems that were used to issue the file. See the annex for (*File issuing from different ERPs and Subsystems*) for more details.

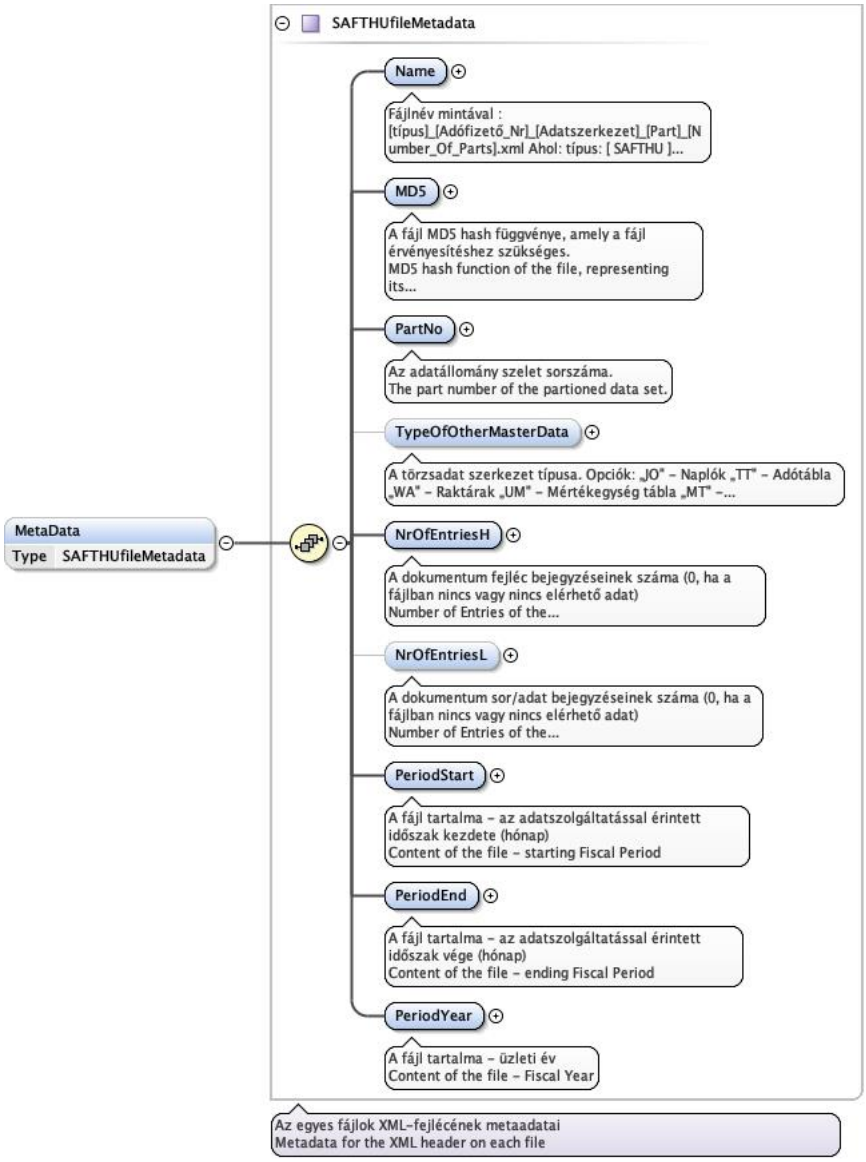
OtherMasterData

The following data is highlighted in the master data: GeneralLedger, Customers, Suppliers, Products, Owners, Assets, AnalysisTable. These data sets typically tend to be larger in size. other master data is displayed the data that is smaller in size, so it has a simpler schema in ToC. Other master data may not be available for all taxpayers, however, if any master data is used by the company, reporting to the SAF-T data file is mandatory.

The other master data could be the followings:

- Jurnals
- TaxTable
- Warehouses

- UOMTable
- MovementTypeTable
- Assets



To simplify the issuing of the file with type definitions and other relatively small master data items, it was introduced the "**OtherMasterData**" file. In order to check the content integrity, an additional information is requested on the **MasterData** metadata `<TypeOfOtherMasterData>`.

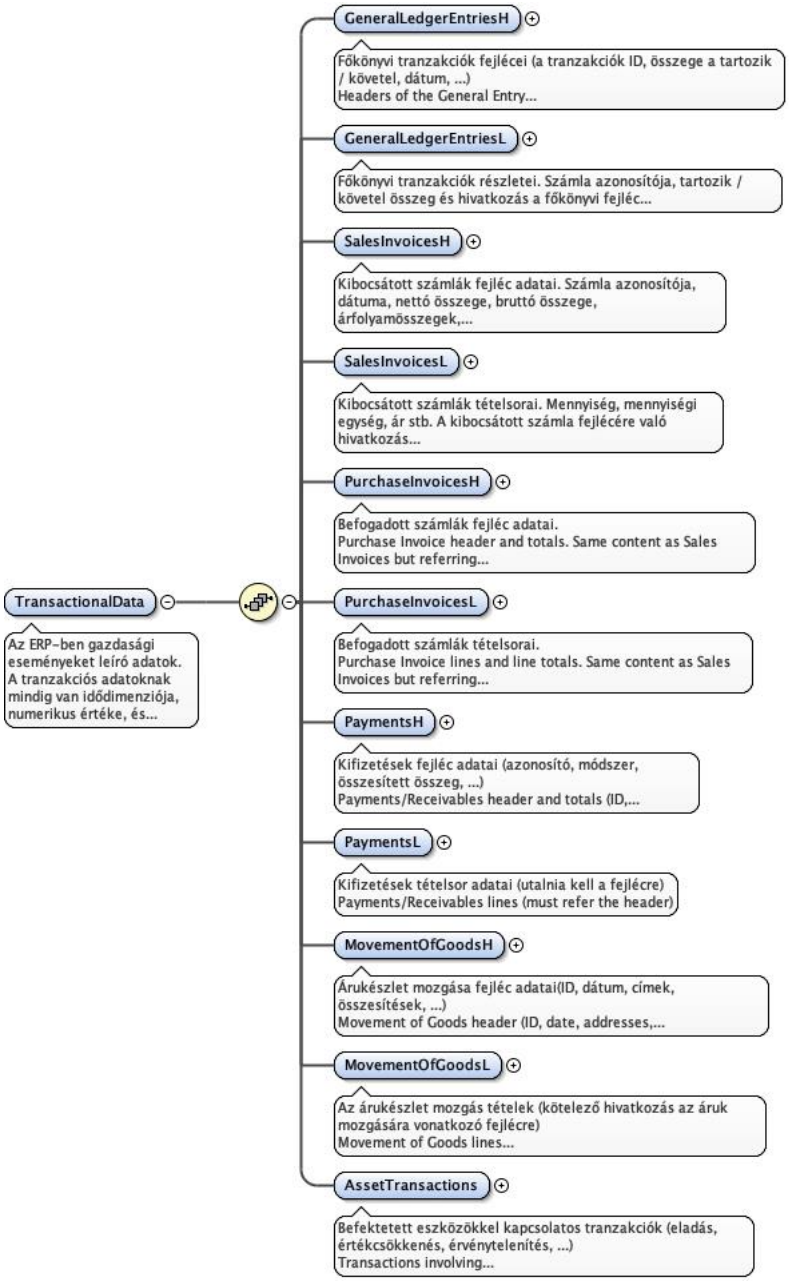
```
<!-- OTHER Master Data -->
        <!-- Tax Table -->
```

```
<OtherMasterData>
    <NrOfParts>1</NrOfParts>

    <MetaData>
       <Name>SAFTHU_HU888777555_OMD_1_1.xml</Name>
       <MD5>5776a1cdee6a99d6a237at4f8f739910</MD5>
       <PartNo>1</PartNo>
       <!-- TT : TaxTable -->
       <TypeOfOtherMasterData>TT</TypeOfOtherMasterData>
       <NrOfEntriesH>1510380346</NrOfEntriesH>
       <NrOfEntriesL>0</NrOfEntriesL>
       <PeriodStart>1</PeriodStart>
       <PeriodEnd>12</PeriodEnd>
       <PeriodYear>2020</PeriodYear>
    </MetaData>
</OtherMasterData>

<!-- Warehouses -->

<OtherMasterData>
    <NrOfParts>1</NrOfParts>

    <MetaData>
        <Name>SAFTHU_HU888777555_OMD_1_1.xml</Name>
        <MD5>5776a1cdee6a99d6a237at4f8f739910</MD5>
        <PartNo>1869582037</PartNo>
        <!-- WA : Warehouses -->
        <TypeOfOtherMasterData>WA</TypeOfOtherMasterData>
        <NrOfEntriesH>337619902</NrOfEntriesH>
        <NrOfEntriesL>0</NrOfEntriesL>
        <PeriodStart>1</PeriodStart>
        <PeriodEnd>12</PeriodEnd>
        <PeriodYear>2020</PeriodYear>
    </MetaData>
</OtherMasterData>
```

- A <OtherMasterData> structure must be created for each master data included in the file. In this example, we have a Tax Table and Warehouses on the file.
- The types that can be in the OtherMasterData are:
  - "JO" – Journals
  - "TT" - Tax Table

- "WA" – Warehouses
- "UM" - UOM Table
- "MT" - MovementType Table

Transactional Data



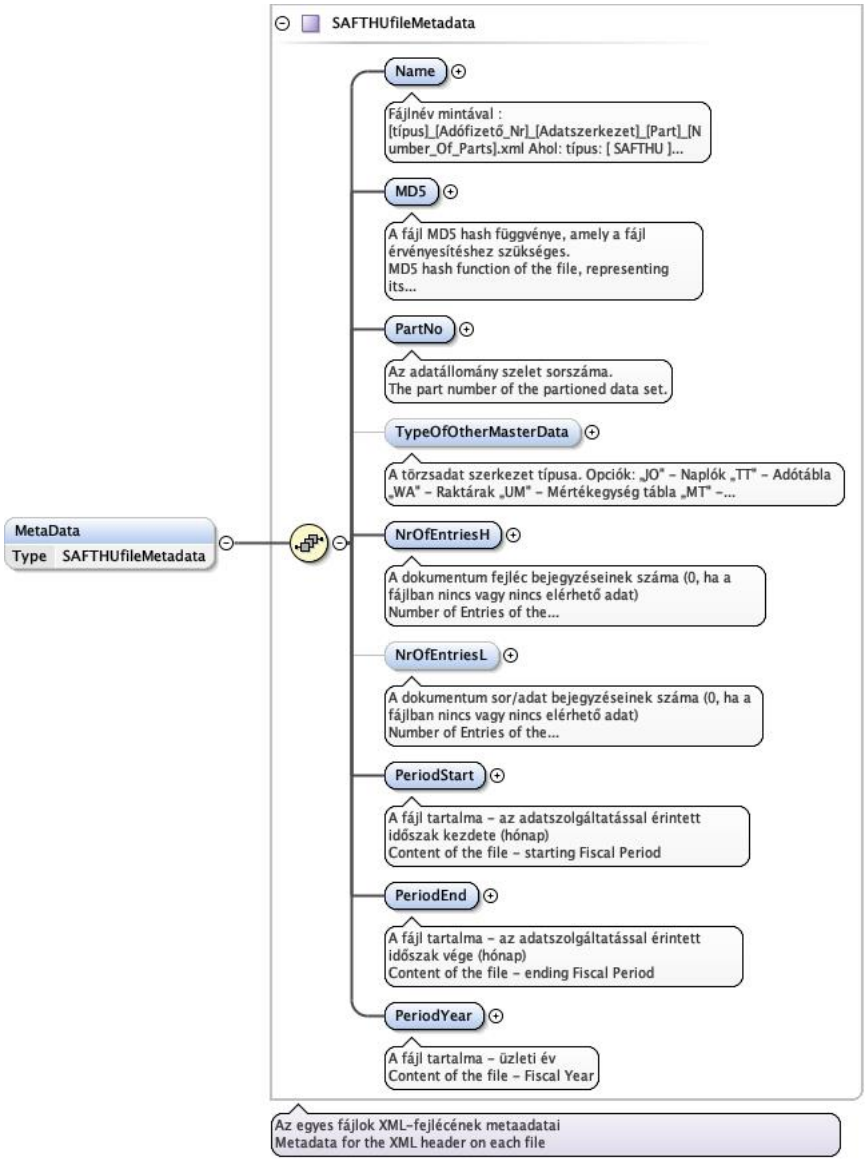
The transactional data sets contain the information of every posting recorded on the ERP.

The data sets can be split into multiple files (or parts). Each part has only one type of data with corresponding headers and lines.

The decision to split the data sets in multiple files is made taking into account the number of transactions.

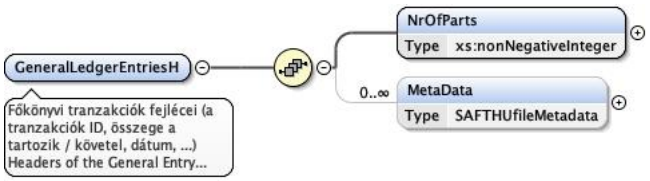
The parts are **limited** to **1.000.000** (one million) transactions (header or lines). This limit can be exceeded in order to export a full set of lines, related to one header. For example, every sales invoice header (referenced by an ID), must have all its lines exported.

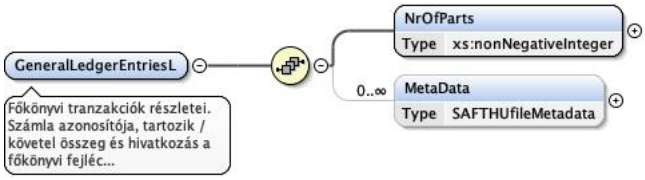
The transaction Metadata structure is similar to the one described in the Master Data, but there is no `TypeOfOtherMasterData` tag.



General Ledger Entries

The accounting transactions of a company. This data set can have a large size, so it is partitioned by Headers and Lines. Additional partitioning could be necessary and usually the posting period is used.

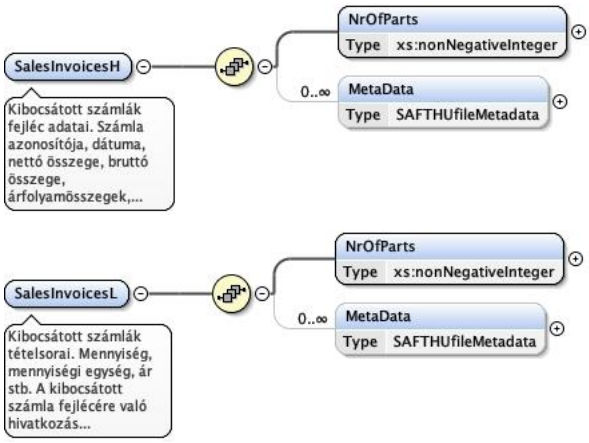





```
<!-- GENERAL Ledger Entries -->

        <GeneralLedgerEntriesH>
            <!-- 2 files with GL transactions Headers -->

            <NrOfParts>2</NrOfParts>
            <MetaData>
                <Name>SAFTHU_HU888777555_GLH_1_2.xml</Name>
                <MD5>bdUq.J_StsHi..BFIbVbpoMGCW1FUJtZej7p</MD5>
                <PartNo>1</PartNo>
                <NrOfEntriesH>50</NrOfEntriesH>
                <!-- The file can only contain one structure type (Header or Line) -->
                <NrOfEntriesL>0</NrOfEntriesL>
                <!-- First file has data from the 1st semester -->
                <PeriodStart>1</PeriodStart>
                <PeriodEnd>6</PeriodEnd>
                <PeriodYear>2020</PeriodYear>
            </MetaData>
            <MetaData>
                <Name>SAFTHU_HU888777555_GLH_2_2.xml</Name>
                <MD5>H_krpGmEoET</MD5>
                <!-- Part #2 of the headers -->
                <PartNo>2</PartNo>
                <NrOfEntriesH>30</NrOfEntriesH>
                <NrOfEntriesL>0</NrOfEntriesL>
                <!-- Second file has data from the 2nd semester -->
                <PeriodStart>7</PeriodStart>
                <PeriodEnd>12</PeriodEnd>
                <PeriodYear>2020</PeriodYear>
            </MetaData>
        </GeneralLedgerEntriesH>

        <GeneralLedgerEntriesL>
            <!--... and 2 files with lines -->
            <NrOfParts>2</NrOfParts>
            <MetaData>
                <Name>SAFTHU_HU888777555_GLL_1_2.xml</Name>
                <MD5>Pq_mhVkrcVOxXwFWv6ZhAspkdLYJkKWmqlmlSbmwwwkF0.UaBTrcR0yUABDEX-
NM</MD5>
                <PartNo>1</PartNo>
                <!-- As it contains only lines, nr of header entries is 0 -->
                <NrOfEntriesH>0</NrOfEntriesH>
                <NrOfEntriesL>40</NrOfEntriesL>
                <PeriodStart>1</PeriodStart>
                <PeriodEnd>6</PeriodEnd>
                <PeriodYear>2020</PeriodYear>
            </MetaData>
            <MetaData>
                <Name>SAFTHU_HU888777555_GLL_2_2.xml</Name>
                <MD5>lSa53T0IuDffy3j9WgqGZYTRlkUR7</MD5>
                <PartNo>2</PartNo>
                <NrOfEntriesH>0</NrOfEntriesH>
                <NrOfEntriesL>50</NrOfEntriesL>
                <!-- Second file has data from the period 6 to 12. Period 6 overlaps the
first file, but its content
                     must not -->
                <PeriodStart>6</PeriodStart>
                <PeriodEnd>12</PeriodEnd>
                <PeriodYear>2020</PeriodYear>
            </MetaData>
        </GeneralLedgerEntriesL>
```

Sales Invoices

The sales documents with corresponding items, tax and accounting information.




```
<!-- SALES Invoices -->

        <SalesInvoicesH>
            <NrOfParts>1</NrOfParts>
            <MetaData>
                <Name>SAFTHU_HU888777555_SIH_1_1.xml</Name>
                <MD5>lyvAFT1MWN</MD5>
                <PartNo>1</PartNo>
                <NrOfEntriesH>858992647</NrOfEntriesH>
                <NrOfEntriesL>0</NrOfEntriesL>
                <PeriodStart>1</PeriodStart>
                <PeriodEnd>12</PeriodEnd>
                <PeriodYear>2020</PeriodYear>
            </MetaData>
        </SalesInvoicesH>

        <SalesInvoicesL>
            <NrOfParts>211063848</NrOfParts>
            <MetaData>
                <Name>SAFTHU_HU888777555_SIL_2_2.xml</Name>
                <MD5>vpxdIbKp</MD5>
                <PartNo>1</PartNo>
                <NrOfEntriesH>0</NrOfEntriesH>
                <NrOfEntriesL>828901483</NrOfEntriesL>
                <PeriodStart>1</PeriodStart>
                <PeriodEnd>12</PeriodEnd>
                <PeriodYear>2020</PeriodYear>
            </MetaData>
            <MetaData>
                <Name>SAFTHU_HU888777555_OWN_2_2.xml</Name>
                <MD5>e9WyqGx</MD5>
                <PartNo>2</PartNo>
                <NrOfEntriesH>0</NrOfEntriesH>
                <NrOfEntriesL>918180567</NrOfEntriesL>
                <PeriodStart>1</PeriodStart>
                <PeriodEnd>12</PeriodEnd>
                <PeriodYear>2020</PeriodYear>
            </MetaData>
</SalesInvoicesL>
```

Content Files

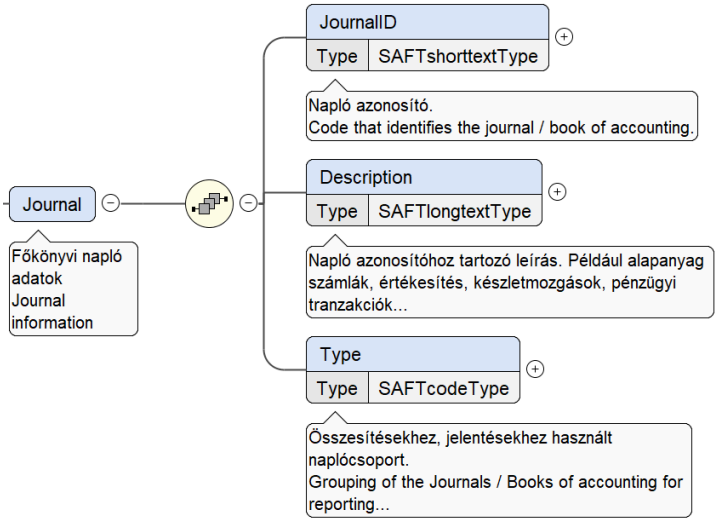
Master Data

Master data is a consistent and uniform set of identifiers and its attributes that describes the core entities of an enterprise including customers, suppliers, chart of accounts, etc, that are used on the daily business transactions. The SAF-T file contains the following master data structures:

- Journals
- General Ledger Accounts
- Customers
- Suppliers
- Tax Table
- Analysis Type Table
- Warehouses
- Unit of Measure Table
- Movement Type Table
- Products
- Owners
- Assets

Journals

For accounting purposes, a journal is a physical record or digital document kept as a book, spreadsheet or data within anaccounting software. When a business transaction is made, a bookkeeper enters the financial transaction as a journal entry.




```
<!—Journals Definitions -->

<Journals>
            <Journal>
                <JournalID>CC</JournalID>
                <Description>Cost Code</Description>
                <Type>CostAcc</Type>
            </Journal>
            <Journal>
                <JournalID>GE</JournalID>
                <Description>General Ledger Entry</Description>
                <Type>GLEAcc</Type>
            </Journal>
            <Journal>
                <JournalID>RE</JournalID>
                <Description>Revenues</Description>
                <Type>GLEAcc</Type>
            </Journal>
   </Journals>
```

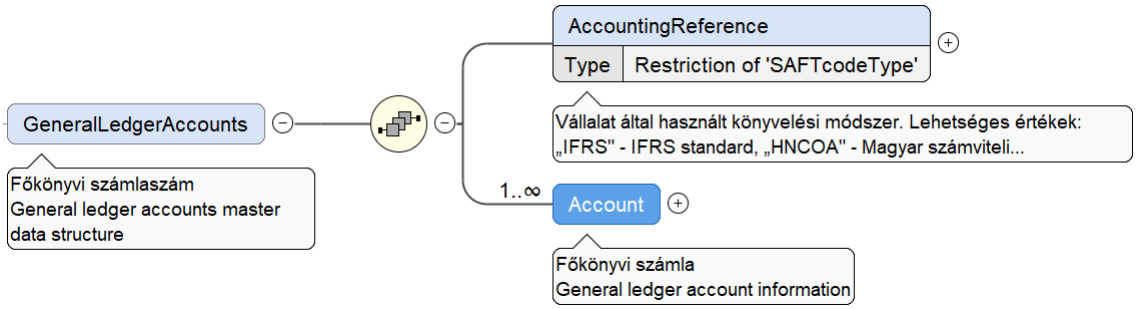
Remarks:

Field	Description
<JournalID>	Unique id that should be used on the general ledger entries.

<Type>	Type of the Journal (eg. Revenues, Costs, Suppliers,…).

General Ledger Accounts

A general ledger account is a record of all the accounts that the company uses in what is commonly called as the chart of accounts (CoA).




```
<!—General Ledger Accounts -->
<GeneralLedgerAccounts>
            <AccountingReference>HUCOA</AccountingReference>

            <Account>
                <AccountID>1</AccountID>
                <AccountDescription>FIXED ASSETS</AccountDescription>
                <GroupingCategory>S</GroupingCategory>
                <GroupingCode>ROOT</GroupingCode>
                <AccountType>S</AccountType>
                <AccountCreationDate>2019-01-02</AccountCreationDate>
                <OpeningDebitBalance>5727.16</OpeningDebitBalance>
                <ClosingDebitBalance>3509228.87</ClosingDebitBalance>
                <TotalDebit>3503501.71</TotalDebit>
                <TotalCredit>0</TotalCredit>
            </Account>

            <Account>
                <AccountID>11</AccountID>
                <AccountDescription>INTANGIBLE ASSETS</AccountDescription>
                <GroupingCategory>A</GroupingCategory>
```

```
                <GroupingCode>1</GroupingCode>
                <AccountType>A</AccountType>
                <AccountCreationDate>2019-01-02</AccountCreationDate>
                <OpeningCreditBalance>5727.16</OpeningCreditBalance>
                <ClosingCreditBalance>3509228.87</ClosingCreditBalance>
                <TotalDebit>3503501.71</TotalDebit>
                <TotalCredit>0</TotalCredit>
            </Account>

            <Account>
                <AccountID>115</AccountID>
                <AccountDescription>Goodwill</AccountDescription>
                <GroupingCategory>A</GroupingCategory>
                <GroupingCode>11</GroupingCode>
                <AccountType>A</AccountType>
                <AccountCreationDate>2019-01-02</AccountCreationDate>
                <OpeningCreditBalance>5727.16</OpeningCreditBalance>
                <ClosingCreditBalance>3509228.87</ClosingCreditBalance>
                <TotalDebit>3503501.71</TotalDebit>
                <TotalCredit>0</TotalCredit>
            </Account>

            <Account>
                <AccountID>115001</AccountID>
                <AccountDescription>Goodwill Details</AccountDescription>
                <GroupingCategory>M</GroupingCategory>
                <GroupingCode>115</GroupingCode>
                <AccountType>A</AccountType>
                <AccountCreationDate>2019-01-02</AccountCreationDate>
                <OpeningCreditBalance>5727.16</OpeningCreditBalance>
                <ClosingCreditBalance>3509228.87</ClosingCreditBalance>
                <TotalDebit>3503501.71</TotalDebit>
                <TotalCredit>0</TotalCredit>
            </Account>
    </GeneralLedgerAccounts>
```

Remarks:

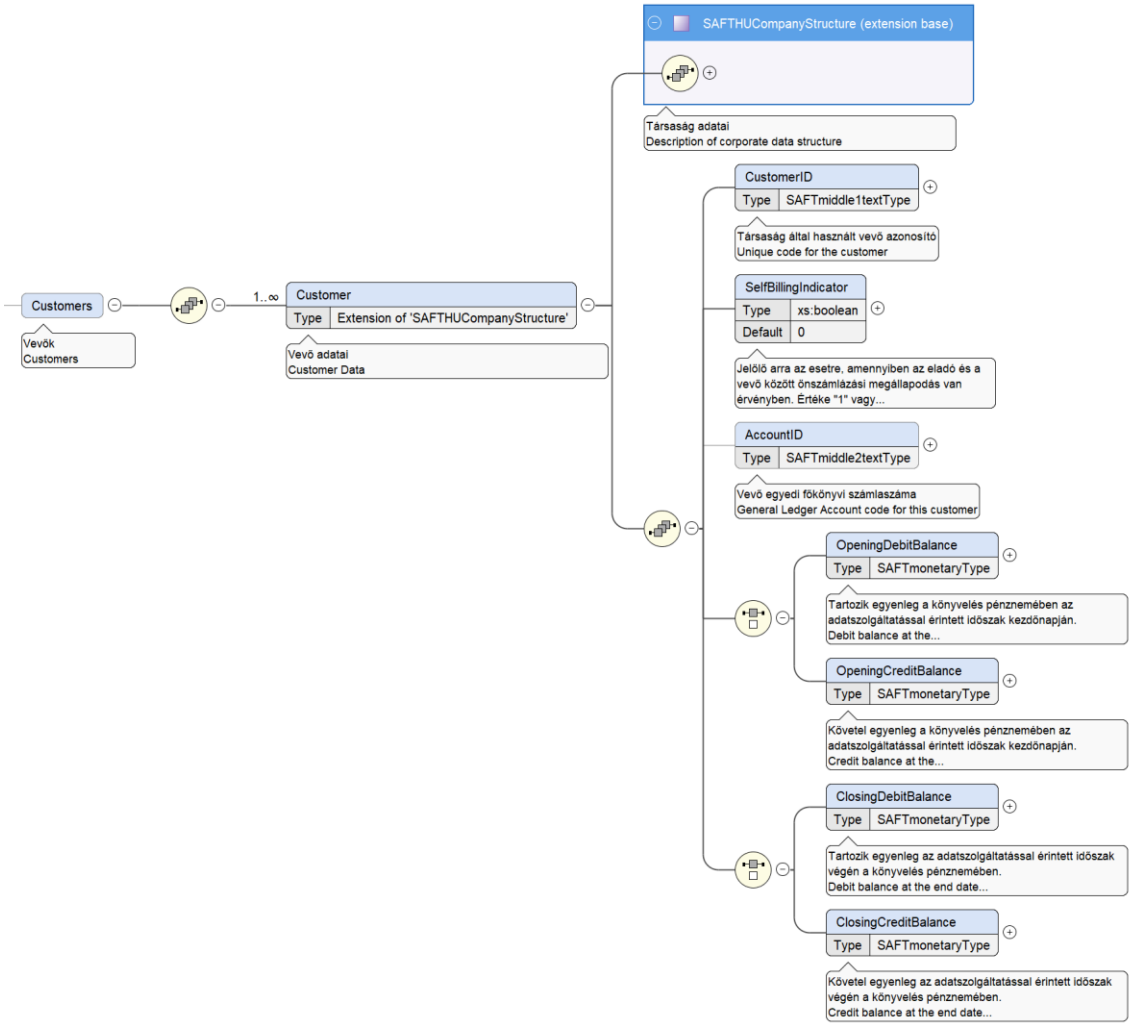
Field	Description
<AccountingReference>	Accounting referential used by the company on the general ledger transactions. Should be filled according to the enumeration provided on the XSD:

	"IFRS" - International Financial Reporting Standards, "HNCOA" - Hungarian National Chart of Accounts
<AccountID>	Unique id of the account that should be used on the general ledger entries.
<StandardAccountID>	To be used only when the **<AccountingReference>** isn't the Hungarian National Chart of Accounts ("HNCOA"). This should be filled only for the movement accounts.
<GroupingCategory>	Category of the account, should be filled according to the enumeration provided on the XSD: "S" - Sections, "A" - Aggregated Account, "M" - Movement Account, "O" - Other (eg. Analytical Account)
<GroupingCode>	Refers to the parent account id (which is higher by one level) from the account and which is used in the accounting system of the entity. In the case when the account is not a sub-account of any account, this item should be filled as "ROOT".
<AccountType>	Should be filled according to the enumeration provided on the XSD: "A" - Asset, "C" - Cost, "E" - Expense, "L" - Liability, "R" - Revenue, "S"- Stakeholder's equity, "O" - Other/Analytical

The role of StandardAccountID is to standardize the chart of account that differ from company to company. As a result of this could be performing automated analysis on the tax office's side. The standard chart of account required to be used in the SAF-T file, is specified in Annex III. This means that the individual chart of account used by the company must be matched to the standard chart of account. AccountID and StandardAccountID are essentially a translation key between company's chart of account and the standard SAF-T chart of account.

Customers

Refers to the master data of the company's costumers.




```
<!—Customers                    Master                    Data                    -->
    <Customers>

        <Customer>
            <Name>SuperMarkets of Pest KFT</Name>
            <Address>
                <SimpleAddress>
                    <CountryCode>HU</CountryCode>
                    <Region>Budapest</Region>
                    <PostalCode>1007</PostalCode>
                    <City>Budapest</City>
                    <AdditionalAddressDetail>Kárpát utca 999</AdditionalAddressDetail>
                </SimpleAddress>
            </Address>
```

```
            <Contact>
                <ContactPerson>
                    <FirstName>Atila</FirstName>
                    <LastName>Nagy</LastName>
                </ContactPerson>
                <Telephone>+36 80 400-401</Telephone>
                <Fax>+36 80 400-501</Fax>
                <Email>atila.nagy@superpest.hu</Email>
            </Contact>

            <BankAccount>
                <IBANNumber>HU42 1177 3016 1111 2018 0000 0000</IBANNumber>
            </BankAccount>

            <TaxNumber>18876544</TaxNumber>
            <EUVATNumber>HU8876544</EUVATNumber>
            <GroupVATNumber>1887654461</GroupVATNumber>
            <GroupCorpTaxNumber>1887654461</GroupCorpTaxNumber>

            <CustomerID>CST001</CustomerID>
            <SelfBillingIndicator>false</SelfBillingIndicator>

            <AccountID>2111</AccountID>
            <OpeningDebitBalance>8000.67</OpeningDebitBalance>
            <ClosingDebitBalance>3000.67</ClosingDebitBalance>

        </Customer>
</Customers>
```

Remarks:

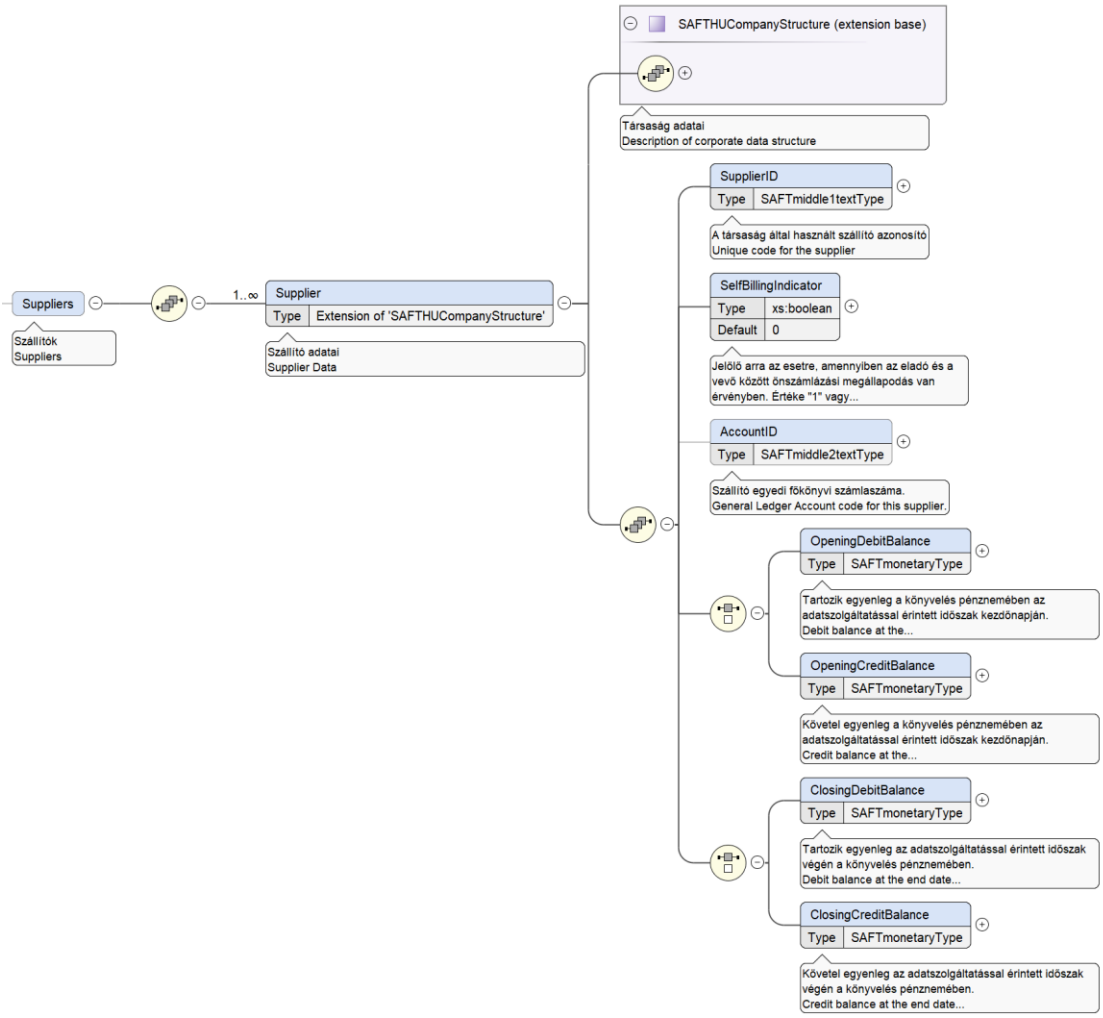
Field	Description
<CustomerID>	Customer unique identifier through all the company, even if the company uses different softwares.
<SelfBillingIndicator>	Should reflect if there is a self-billing agreement between the customer and the supplier (it should be filled with "1" or "true" if there is agreement and with "0" (zero) or "false" otherwise).
<TaxNumber>	Tax Number of the customer. For a Hungarian tax number this field should have only the first 8 characters.
<AccountID>	Should reflect the general ledger account code for this customer.

<OpeningDebitBalance> **<OpeningCreditBalance>**	Should reflect the opening balance (credit or debit) for the costumer at the start date of the selection period of the file.
<ClosingDebitBalance> **<ClosingCreditBalance>**	Should reflect the closing balance (credit or debit) for the costumer at the end date of the selection period of the file.

Contact information (<Contact>) should include details of the direct contact between the two companies that the company contacts for daily matters. If the ERP contains multiple contacts, all of them must be included in the file.

Suppliers

Refers to the master data of the company's suppliers.




```
<!—Suppliers                    Master                    Data                    -->
   <Suppliers>
            <Supplier>
                <Name>SuperWine Pest ZRT</Name>
                <Address>
                    <SimpleAddress>
                        <CountryCode>HU</CountryCode>
                        <Region>Budapest</Region>
                        <PostalCode>1007</PostalCode>
                        <City>Budapest</City>
                        <AdditionalAddressDetail>Kárpát utca 999</AdditionalAddressDetail>
                    </SimpleAddress>
                </Address>
                <Contact>
```

```
                    <ContactPerson>
                        <FirstName>Bela</FirstName>
                        <LastName>Antos</LastName>
                    </ContactPerson>
                    <Telephone>+36 80 400-401</Telephone>
                    <Fax>+36 80 400-501</Fax>
                    <Email>bela.antos@superwine.hu</Email>
                </Contact>

                <BankAccount>
                    <IBANNumber>HU42 1177 3016 1111 2018 0800 0000</IBANNumber>
                </BankAccount>

                <TaxNumber>18876544</TaxNumber>
                <EUVATNumber>HU18876544</EUVATNumber>
                <GroupVATNumber>1887654468</GroupVATNumber>
                <GroupCorpTaxNumber>1887654468</GroupCorpTaxNumber>

                <SupplierID>SUP001</SupplierID>
                <SelfBillingIndicator>false</SelfBillingIndicator>

                <AccountID>2211</AccountID>
                <OpeningCreditBalance>4000.67</OpeningCreditBalance>
                <ClosingCreditBalance>6000.67</ClosingCreditBalance>
            </Supplier>
</Suppliers>
```

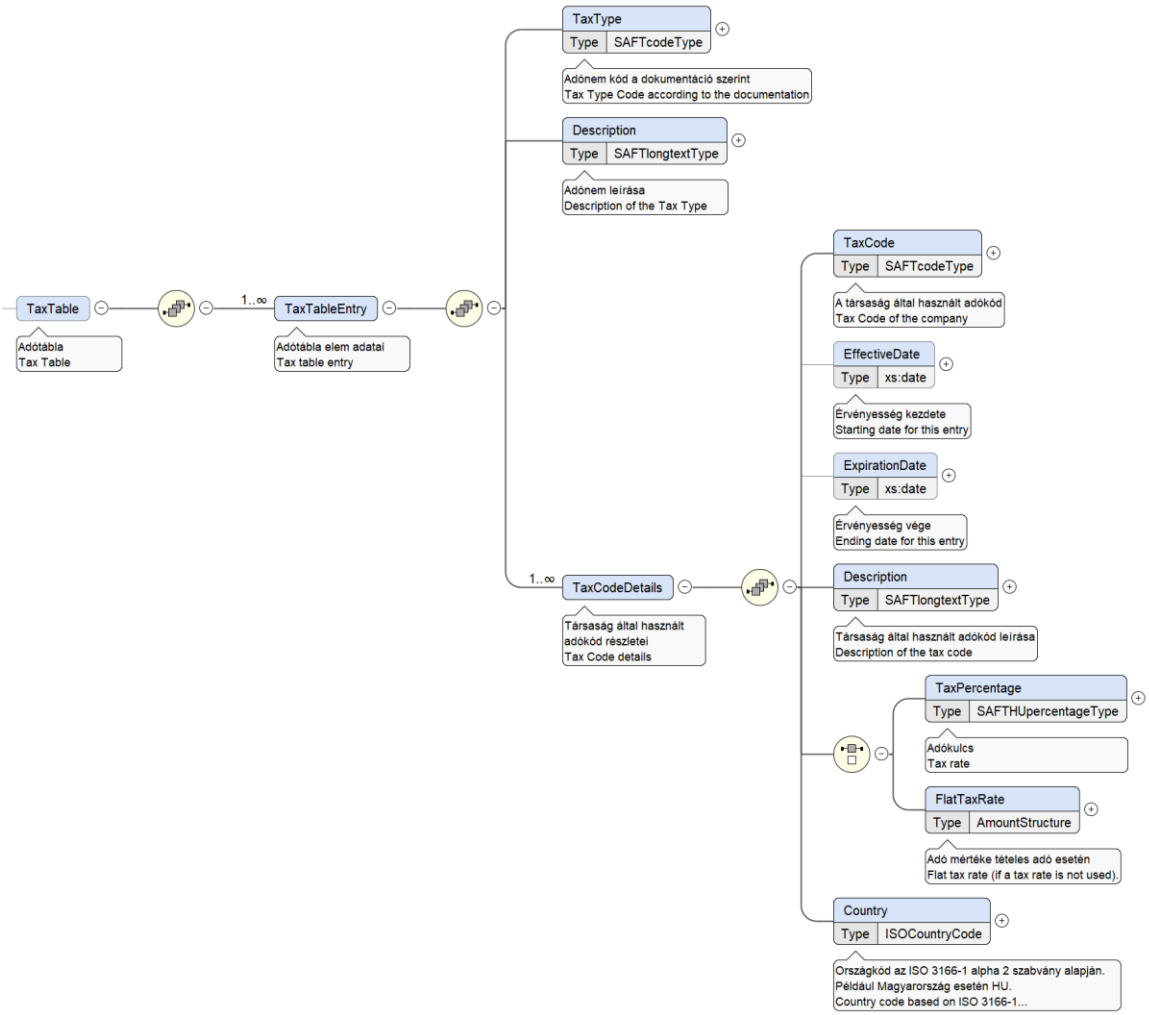
Remarks:

Field	Description
<SupplierID>	Supplier unique identifier through all the company, even if the company uses different softwares.
<SelfBillingIndicator>	Should reflect if there is a self-billing agreement between the customer and the supplier (it should be filled with "1" or "true" if there is agreement and with "0" (zero) or "false" otherwise).
<TaxNumber>	Tax Number of the supplier. For a Hungarian tax number this field should have only the first 8 characters.
<AccountID>	Should reflect the general ledger account code for this supplier.
<OpeningDebitBalance> **<OpeningCreditBalance>**	Should reflect the opening balance (credit or debit) for the supplier at the start date of the selection period of the file.
<ClosingDebitBalance> **<ClosingCreditBalance>**	Should reflect the closing balance (credit or debit) for the supplier at the end date of the selection period of the file.

Contact information (<Contact>) should include details of the direct contact between the two companies that the company contacts for daily matters. If the ERP contains multiple contacts, all of them must be included in the file.

Tax Table

Refers to the taxes used on across the company's transactions.




```
<!—Tax Table Data -->

<TaxTable>


            <TaxTableEntry>


                <TaxType>104</TaxType>
                <Description> Value added tax</Description>


                <TaxCodeDetails>
                    <TaxCode>VAT27</TaxCode>
                    <EffectiveDate>2016-01-01</EffectiveDate>
                    <ExpirationDate>2090-12-31</ExpirationDate>
                    <Description>Normal VAT</Description>
                    <TaxPercentage>27.00</TaxPercentage>
                    <Country>HU</Country>
                </TaxCodeDetails>
```

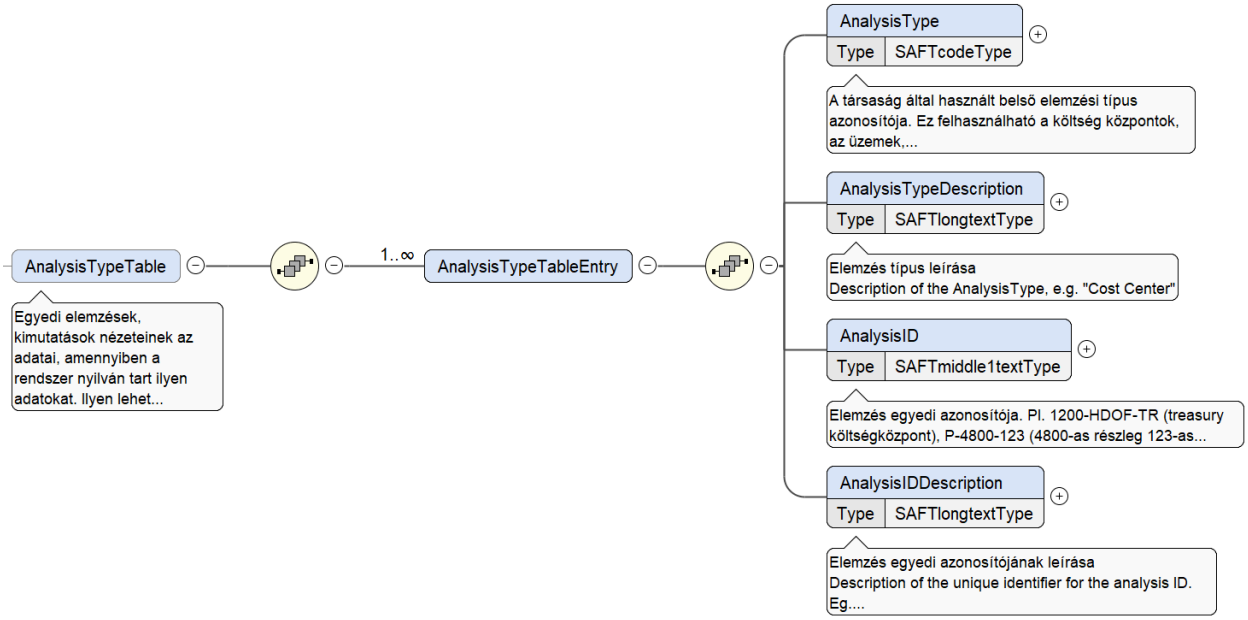
```
            </TaxTableEntry>

            <TaxTableEntry>

                <TaxType>101</TaxType>
                <Description>Corporate Tax</Description>

                <TaxCodeDetails>
                    <TaxCode>CIT</TaxCode>
                    <EffectiveDate>2016-01-01</EffectiveDate>
                    <ExpirationDate>2090-12-31</ExpirationDate>
                    <Description>CIT Normal</Description>
                    <TaxPercentage>9.00</TaxPercentage>
                    <Country>HU</Country>
                </TaxCodeDetails>


            </TaxTableEntry>

</TaxTable>
```

Remarks:

Field	Description
<TaxType>	Should reflect the tax type code according the legal documentation. Eg. 101 for Corporate Tax.
<TaxCode>	Should reflect the tax code of the company used on the economic transactions.

Analysis Type Table

Structure for a more analytical analysis of the transaction data, providing a deeper detail of what the transactions refers to. Example: cost unit, cost center, profit center, project, equipment, internal orders, etc.




```
<!-- Analysis Type Table -->


        <AnalysisTypeTable>


            <AnalysisTypeTableEntry>
                <AnalysisType>CSTHR</AnalysisType>
                <AnalysisTypeDescription>Cost Center HR</AnalysisTypeDescription>
                <AnalysisID>HRDIR</AnalysisID>
                <AnalysisIDDescription>Human Resources Direct
Costs</AnalysisIDDescription>
            </AnalysisTypeTableEntry>


            <AnalysisTypeTableEntry>
                <AnalysisType>CSTHR</AnalysisType>
                <AnalysisTypeDescription>Cost Center HR</AnalysisTypeDescription>
                <AnalysisID>HRIND</AnalysisID>
                <AnalysisIDDescription>Human Resources Indirect
Costs</AnalysisIDDescription>
            </AnalysisTypeTableEntry>


            <AnalysisTypeTableEntry>
                <AnalysisType>PRO</AnalysisType>
                <AnalysisTypeDescription>Profit Center</AnalysisTypeDescription>
                <AnalysisID>PRWIN</AnalysisID>
                <AnalysisIDDescription>Revenues Wine</AnalysisIDDescription>
            </AnalysisTypeTableEntry>
```

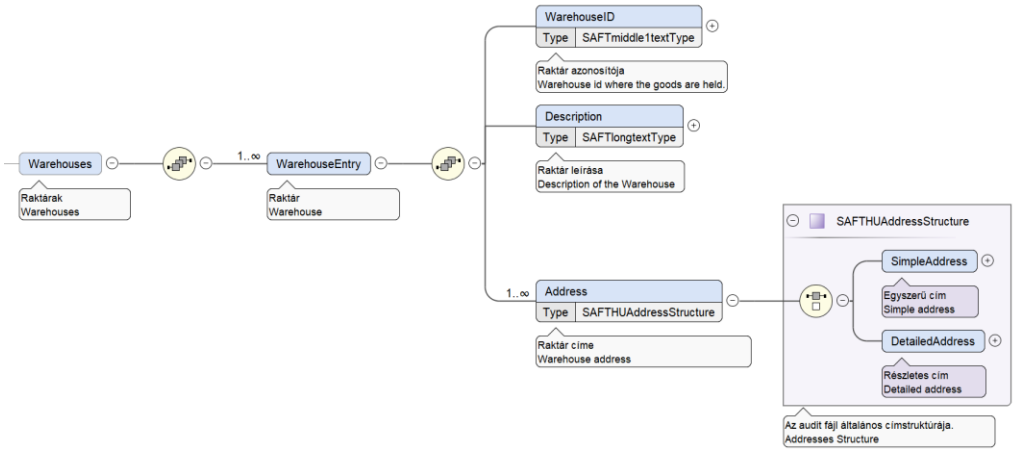
```
        <AnalysisTypeTableEntry>
            <AnalysisType>PRO</AnalysisType>
            <AnalysisTypeDescription>Profit Center</AnalysisTypeDescription>
            <AnalysisID>PRGRC</AnalysisID>
            <AnalysisIDDescription>Revenues Groceries</AnalysisIDDescription>
        </AnalysisTypeTableEntry>

        <AnalysisTypeTableEntry>
            <AnalysisType>PRJ</AnalysisType>
            <AnalysisTypeDescription>Project Building</AnalysisTypeDescription>
            <AnalysisID>PRBUL</AnalysisID>
            <AnalysisIDDescription>Building Project</AnalysisIDDescription>
        </AnalysisTypeTableEntry>

    </AnalysisTypeTable>
```

Remarks:

Field	Description
<AnalysisType>	Should reflect the company's internal type of the analysis that can be used on the *Analysis* structure on the transactional data. On the above example "CSTHR" for Cost Center HR.
<AnalysisID>	Should reflect the company's internal unique analysis identifier that can be used on the *Analysis* structure on the transactional data. On the above example "HRDIR" fro Human Resources Direct Costs.

Warehouses

This structure reflects the list and addresses of the company's warehouses.




```
<!-- Warehouses definition -->

        <Warehouses>

            <WarehouseEntry>
                <WarehouseID>MAINWH</WarehouseID>
                <Description>Main Warehouse</Description>
                <Address>
                    <SimpleAddress>
                        <CountryCode>HU</CountryCode>
                        <Region>Budapest</Region>
                        <PostalCode>1007</PostalCode>
                        <City>Budapest</City>
                        <AdditionalAddressDetail>Kárpát utca 123</AdditionalAddressDetail>
                    </SimpleAddress>
                </Address>
            </WarehouseEntry>

            <WarehouseEntry>
                <WarehouseID>SECWH</WarehouseID>
                <Description>Secondary Warehouse</Description>
                <Address>
                    <SimpleAddress>
                        <CountryCode>HU</CountryCode>
                        <Region>Pest</Region>
                        <PostalCode>1007</PostalCode>
                        <City>Budapest</City>
                        <AdditionalAddressDetail>Kárpát utca 321</AdditionalAddressDetail>
                    </SimpleAddress>
                </Address>
            </WarehouseEntry>
```

```
        </Warehouses>
```

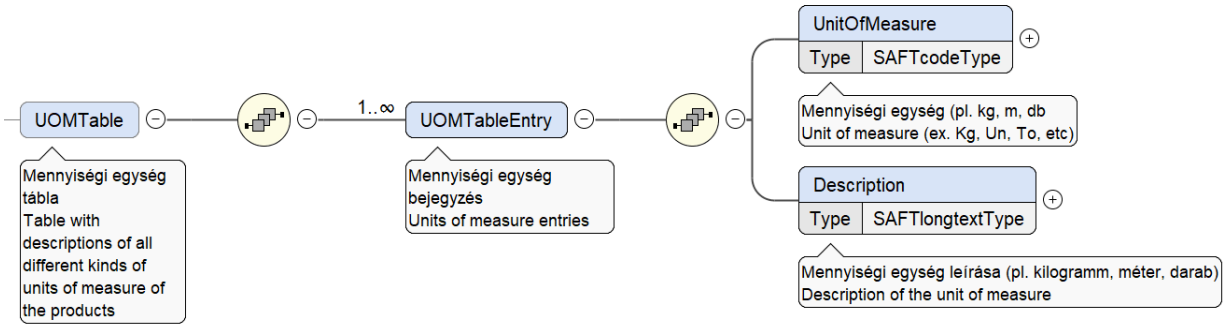
Remarks:

Field	Description
<WarehouseID>	Unique warehouse identifier across the company, even if the company uses different softwares.

If the company has stock by another company, it also needs to generate a unique <WarehouseID>. The <Description> element should indicate that the warehouse is not the company's own warehouse.

Unit of Measures Table (UOMTable)

This structure reflects the different unit of measures used by the products of the company.




```
<!-- Unit of Measures table definition -->

        <UOMTable>

            <UOMTableEntry>
                <UnitOfMeasure>KG</UnitOfMeasure>
                <Description>Kilograms</Description>
            </UOMTableEntry>

            <UOMTableEntry>
                <UnitOfMeasure>LTR</UnitOfMeasure>
                <Description>Litres</Description>
```

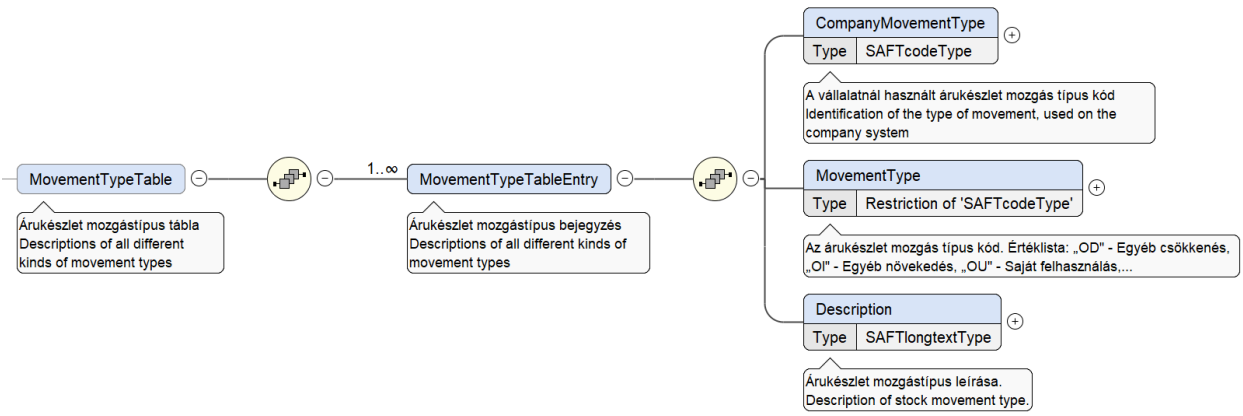
```
            </UOMTableEntry>

            <UOMTableEntry>
                <UnitOfMeasure>CL</UnitOfMeasure>
                <Description>Centiliters</Description>
            </UOMTableEntry>

            <UOMTableEntry>
                <UnitOfMeasure>HR</UnitOfMeasure>
                <Description>Hours</Description>
            </UOMTableEntry>

        </UOMTable>
```

Remarks:

Field	Description
<UnitOfMeasure>	Unique unit of measure identifier across the company.

Movement Type Table

This structure reflects the movement types of the company, used in the transactions related with products.




```
<!-- Movement types table definition -->

        <MovementTypeTable>
```

```
            <MovementTypeTableEntry>
                <CompanyMovementType>101</CompanyMovementType>
                <MovementType>PO</MovementType>
                <Description>Goods receipt for purchase order or order</Description>
            </MovementTypeTableEntry>

            <MovementTypeTableEntry>
                <CompanyMovementType>301</CompanyMovementType>
                <MovementType>TR</MovementType>
                <Description>Transfer</Description>
            </MovementTypeTableEntry>

        </MovementTypeTable>
```

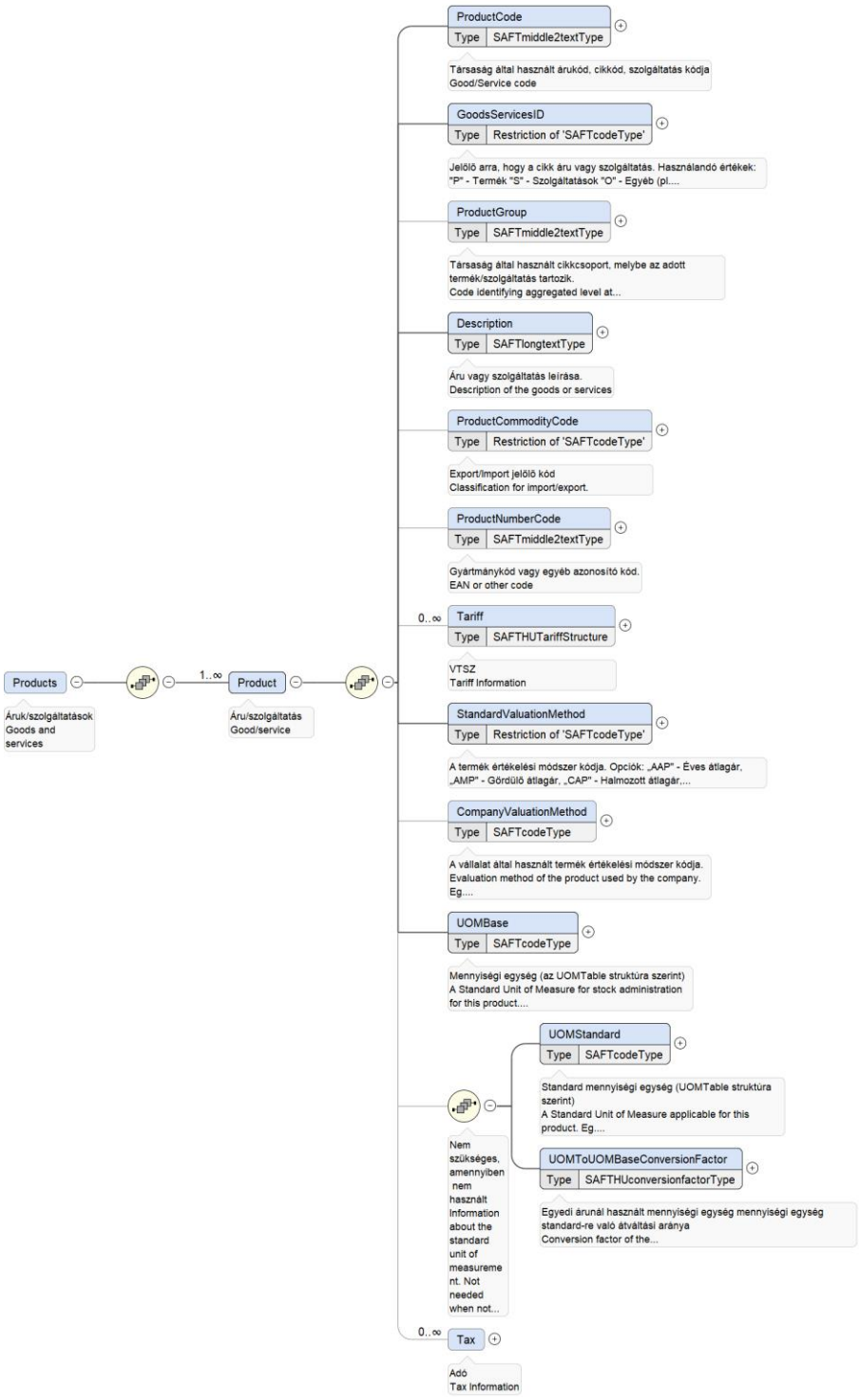
Remarks:

Field	Description
<CompanyMovementType>	Unique movement type of the company.
<MovementType>	Should be filled according to the enumeration provided on the XSD: "OD" - Other decrease, "OI" - Other increase, "OU" - Own use, "PO" - Purchase, "PR" - Production, "RE" - Return, "RJ" - Reject, "SA" - Sale, "TR" - Transfer

<CompanyMovementType> is the movement type code used in the ERP system. For the purpose of automated analysis, the schema expects a standard movement type. The <MovementType> essentially contains a list of standard movement types .

Products

This structure contains the information regarding the products and/or services of the company used in the transactional data.




```
<!-- Products -->

        <Products>

            <Product>
```

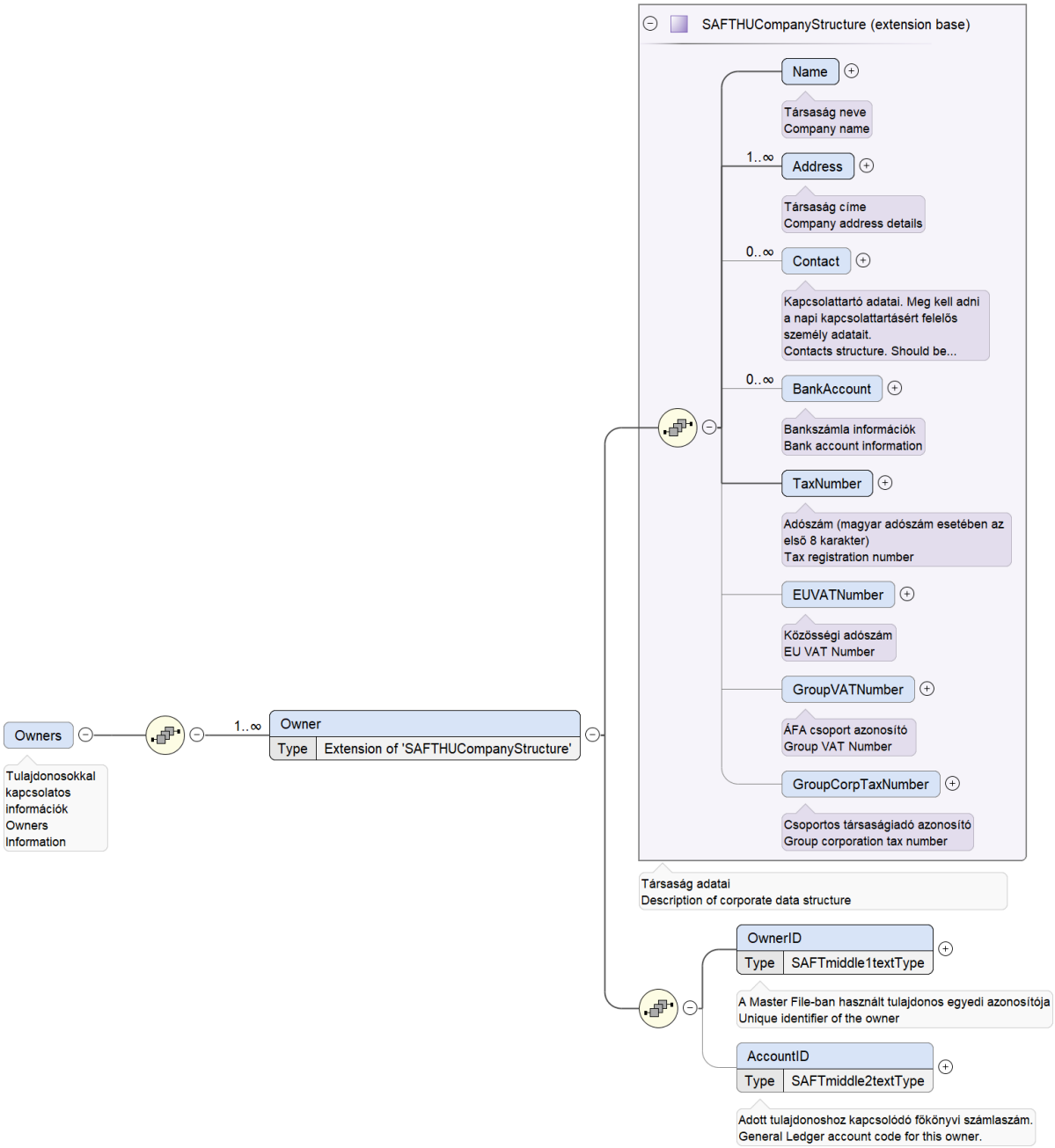
```
            <ProductCode>PRD001</ProductCode>
            <GoodsServicesID>P</GoodsServicesID>
            <ProductGroup>DAIRY</ProductGroup>
            <Description>Milk Milky 50cl</Description>
            <ProductCommodityCode>Import</ProductCommodityCode>
            <ProductNumberCode>PRD001DMM01</ProductNumberCode>

            <StandardValuationMethod>CAP</StandardValuationMethod>
            <CompanyValuationMethod>CAP</CompanyValuationMethod>

            <UOMBase>CL</UOMBase>
            <UOMStandard>LTR</UOMStandard>
            <UOMToUOMBaseConversionFactor>0.1</UOMToUOMBaseConversionFactor>

            <Tax>
                <TaxType>VAT</TaxType>
                <TaxCode>VAT27</TaxCode>
            </Tax>

        </Product>
        <Product>
            <ProductCode>SRV001</ProductCode>
            <GoodsServicesID>S</GoodsServicesID>
            <ProductGroup>CONSULTING</ProductGroup>
            <Description>Brand Management</Description>
            <ProductNumberCode>PRD001DMM01</ProductNumberCode>

            <StandardValuationMethod>OME</StandardValuationMethod>
            <CompanyValuationMethod>STDPR</CompanyValuationMethod>

            <UOMBase>HR</UOMBase>
            <UOMStandard>HR</UOMStandard>
            <UOMToUOMBaseConversionFactor>1</UOMToUOMBaseConversionFactor>

            <Tax>
                <TaxType>VAT</TaxType>
                <TaxCode>VAT27</TaxCode>
            </Tax>

        </Product>

    </Products>
```

Remarks:

Field	Description
<ProductCode>	Unique product code of the company.
<GoodsServicesID>	Should be filled according to the enumeration provided on the XSD: "P" - Product "S" - Services "O" - Others (eg. shipping costs, down payments, asset disposal, ...) "T" – Taxes
<StandardValuationMethod>	Identifies the valuation method used by the company for a specific product. Should be filled according to the enumeration provided on the XSD: "AAP" - Annual average price, "AMP" - Average moving price, "CAP" - Cumulative average price, "FIFO" - FIFO (first in – first out), "HIFO" - HIFO (highest in – first out), "LIFO" - LIFO (last in – first out), "LOFO" - LOFO (lowest in – first out), "OAP" - Other average price, "OME" - Other method, "PRI" - PRI (priority), "RND" - RND (random)
<UOMBase>	Should reflect the standard unit of measure of the product. This value should exist on the *UOMTable* structure.
<TaxType>	Tax type used by the product or service on transactional data. This value should exist on the *TaxTable* structure
<TaxCode>	Tax Code used by the product or service on transactional data. This value should exist on the *TaxTable* structure

Owners

This structure contains the information of the stakeholders of the company.




```
<!-- Owners -->


 <Owners>
            <Owner>
                <Name>Ferenc Puskás</Name>
                <Address>
                    <SimpleAddress>
                        <CountryCode>HU</CountryCode>
```

```
                    <Region>Budapest</Region>
                    <PostalCode>1007</PostalCode>
                    <City>Budapest</City>
                    <AdditionalAddressDetail>Kárpát utca 23 999</AdditionalAddressDetail>
                </SimpleAddress>
            </Address>
            <Contact>
                <ContactPerson>
                    <FirstName>Ferenc</FirstName>
                    <LastName>Puskás</LastName>
                </ContactPerson>
                <Telephone>+36 80 488-401</Telephone>
                <Fax>+36 80 488-501</Fax>
                <Email>ferenc.Puskás@something.hu</Email>
            </Contact>
            <BankAccount>
                <IBANNumber>HU42 1177 3016 1111 2018 0000 0000</IBANNumber>
            </BankAccount>

            <TaxNumber>1887654468</TaxNumber>
            <EUVATNumber>HU887654468</EUVATNumber>
            <GroupVATNumber>1887654468</GroupVATNumber>
            <GroupCorpTaxNumber>1887654468</GroupCorpTaxNumber>
            <OwnerID>OWN01</OwnerID>
            <AccountID>NONE</AccountID>

        </Owner>

    </Owners>
```

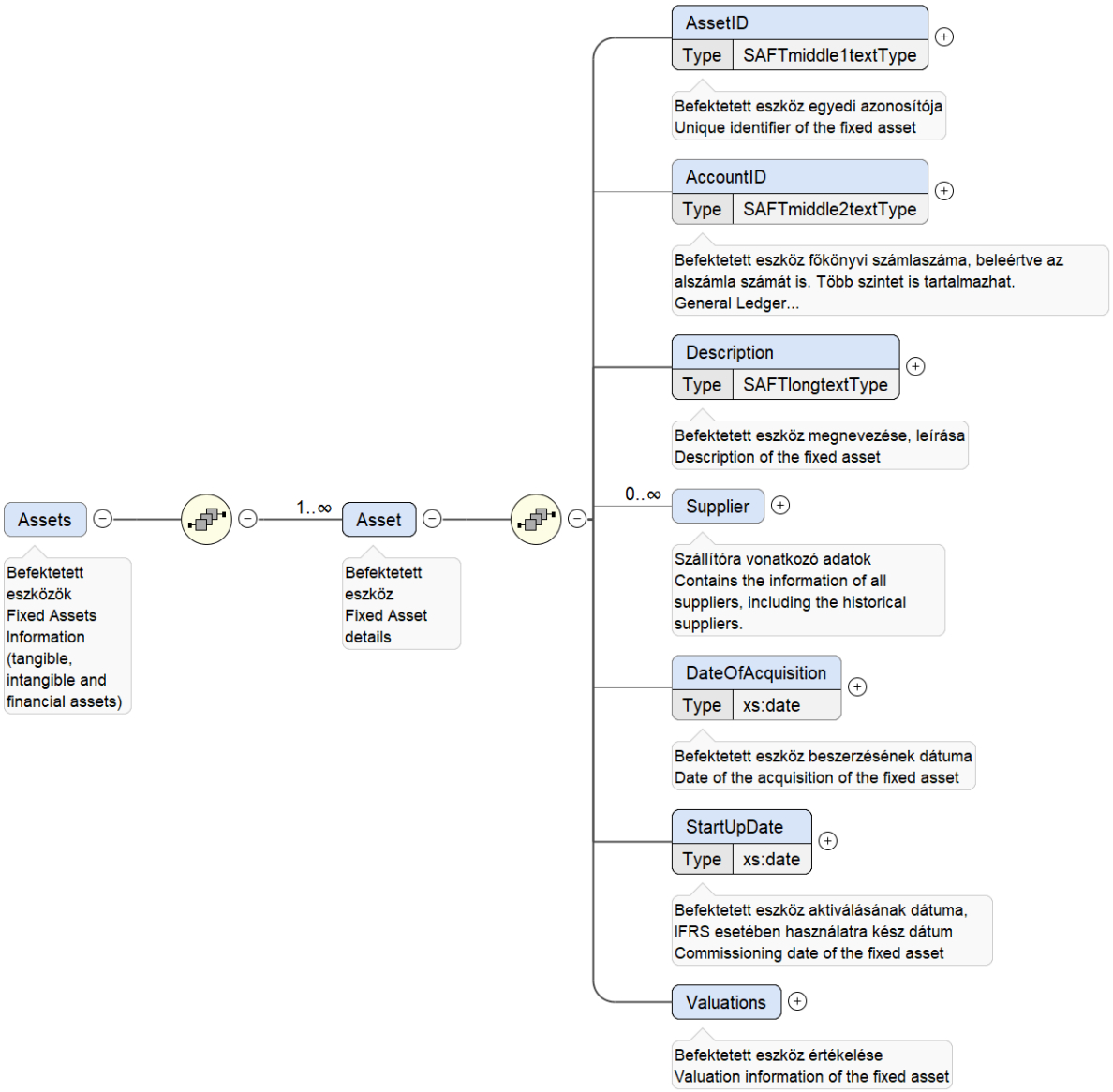
Remarks:

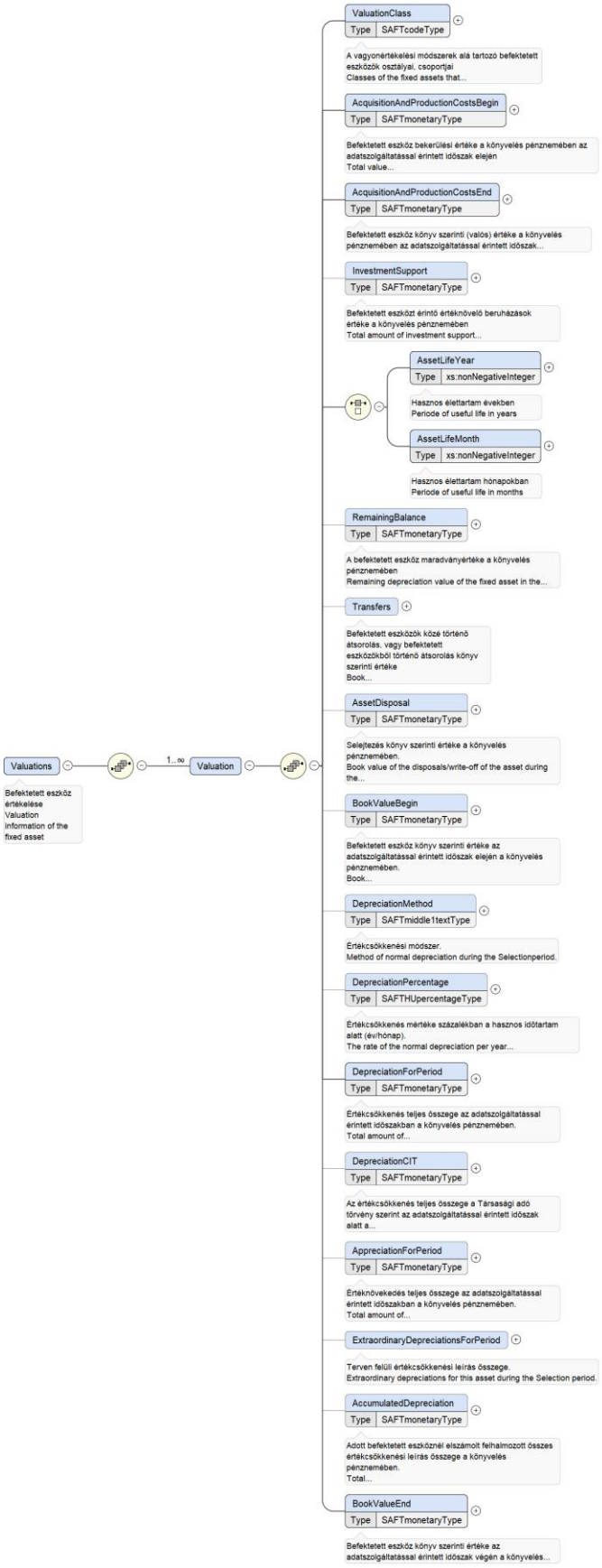
Field	Description
<OwnerID>	Unique owner identifier.

If the company has a G / L account assigned to an owner, this must be included in the <AccountID> element. Under this scheme, a single owner can have only one G / L account number.

Assets

This structure contains the information of the fixed assets of the company.




Valuations
Befektetett eszköz értékelése
Valuation information of the fixed asset
1..∞
Valuation
ValuationClass
Type SAFTcodeType
A vagyonértékelési módszerek alá tartozó befektetett eszközök osztályai, csoportjai
Classes of the fixed assets that...
AcquisitionAndProductionCostsBegin
Type SAFTmonetaryType
Befektetett eszköz bekerülési értéke a könyvelés pénznemében az adatszolgáltatással érintett időszak elején
Total value...
AcquisitionAndProductionCostsEnd
Type SAFTmonetaryType
Befektetett eszköz könyv szerinti (valós) értéke a könyvelés pénznemében az adatszolgáltatással érintett időszak...
InvestmentSupport
Type SAFTmonetaryType
Befektetett eszközt érintő értéknövelő beruházások értéke a könyvelés pénznemében
Total amount of investment support...
AssetLifeYear
Type xs:nonNegativeInteger
Hasznos élettartam években
Periode of useful life in years
AssetLifeMonth
Type xs:nonNegativeInteger
Hasznos élettartam hónapokban
Periode of useful life in months
RemainingBalance
Type SAFTmonetaryType
A befektetett eszköz maradványértéke a könyvelés pénznemében
Remaining depreciation value of the fixed asset in the...
Transfers
Befektetett eszközök közé történő átsorolás, vagy befektetett eszközökből történő átsorolás könyv szerinti értéke
Book...
AssetDisposal
Type SAFTmonetaryType
Selejtezés könyv szerinti értéke a könyvelés pénznemében.
Book value of the disposals/write-off of the asset during the...
BookValueBegin
Type SAFTmonetaryType
Befektetett eszköz könyv szerinti értéke az adatszolgáltatással érintett időszak elején a könyvelés pénznemében.
Book...
DepreciationMethod
Type SAFTmiddle1textType
Értékcsökkenési módszer.
Method of normal depreciation during the Selectionperiod.
DepreciationPercentage
Type SAFTHUpercentageType
Értékcsökkenés mértéke százalékban a hasznos időtartam alatt (év/hónap).
The rate of the normal depreciation per year...
DepreciationForPeriod
Type SAFTmonetaryType
Értékcsökkenés teljes összege az adatszolgáltatással érintett időszakban a könyvelés pénznemében.
Total amount of...
DepreciationCIT
Type SAFTmonetaryType
Az értékcsökkenés teljes összege a Társasági adó törvény szerint az adatszolgáltatással érintett időszak alatt a...
AppreciationForPeriod
Type SAFTmonetaryType
Értéknövekedés teljes összege az adatszolgáltatással érintett időszakban a könyvelés pénznemében.
Total amount of...
ExtraordinaryDepreciationsForPeriod
Terven felüli értékcsökkenési leírás összege.
Extraordinary depreciations for this asset during the Selection period.
AccumulatedDepreciation
Type SAFTmonetaryType
Adott befektetett eszköznél elszámolt felhalmozott összes értékcsökkenési leírás összege a könyvelés pénznemében.
Total...
BookValueEnd
Type SAFTmonetaryType
Befektetett eszköz könyv szerinti értéke az adatszolgáltatással érintett időszak végén a könyvelés...

```
<!-- Assets -->

        <Assets>

            <Asset>
                <AssetID>BMW520_1</AssetID>
                <AccountID>131001</AccountID>
                <Description>Management Assets</Description>
                <Supplier>
                    <SupplierName>BMW</SupplierName>
                    <SupplierID>1092</SupplierID>
                    <PostalAddress>
                        <SimpleAddress>
                            <CountryCode>HU</CountryCode>
                            <Region>Budapest</Region>
                            <PostalCode>1007</PostalCode>
                            <City>Budapest</City>
                            <AdditionalAddressDetail>Kárpát utca 23
999</AdditionalAddressDetail>
                        </SimpleAddress>
                    </PostalAddress>
                </Supplier>
                <DateOfAcquisition>2010-10-10</DateOfAcquisition>
                <StartUpDate>2010-10-10</StartUpDate>

                <Valuations>
                    <Valuation>
                        <ValuationClass>ST</ValuationClass>

<AcquisitionAndProductionCostsBegin>50000</AcquisitionAndProductionCostsBegin>

<AcquisitionAndProductionCostsEnd>10000</AcquisitionAndProductionCostsEnd>
                        <AssetLifeYear>10</AssetLifeYear>
                        <DepreciationForPeriod>4000</DepreciationForPeriod>
                        <BookValueEnd>14000</BookValueEnd>
                    </Valuation>
                </Valuations>
            </Asset>

        </Assets>
```

Remarks:

Field	Description
<AssetID>	Unique asset identifier of the company.
<AccountID>	General ledger account number, that should be contained on the *GeneralLedgerAccounts* structure.
<DateOfAcquisition>	Should reflect the date of the acquisition of the fixed asset.
<StartUpDate>	Should reflect the beginning date of the commissioning of the fixed asset.
<ValuationClass>	Should reflect the classe that is subject to the fixed asset valuation method.
<AcquisitionAndProductionCostsBegin>	Should reflect the value of the fixed asset at the *SelectionStartDate* of the file.
<AcquisitionAndProductionCostsEnd>	Should reflect the value of the fixed asset at the *SelectionEndDate* of the file.
<AssetLifeYear> **<AssetLifeMonth>**	Should reflect the useful life period of the fixed asset. It can be provided in years or months.

Transactional Data

Transactional data in the context of the SAF-T file is the data generated by the systems to record all the operations of a given company. In this case, the SAF-T file contains the following transactional data:

- General Ledger Entries
- Sales Invoices
- Purchase Invoices
- Payments
- Stock Movements
- Asset Transactions

Each of the above types of transactional data can be split into multiple files (or parts). Each part has only one type of data and has a specific structure for the information contained in the header and a specific structure for the information contained on the lines.

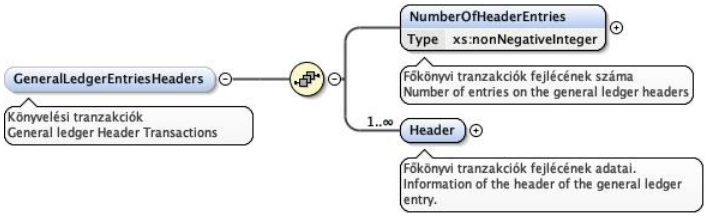
General Ledger Entries

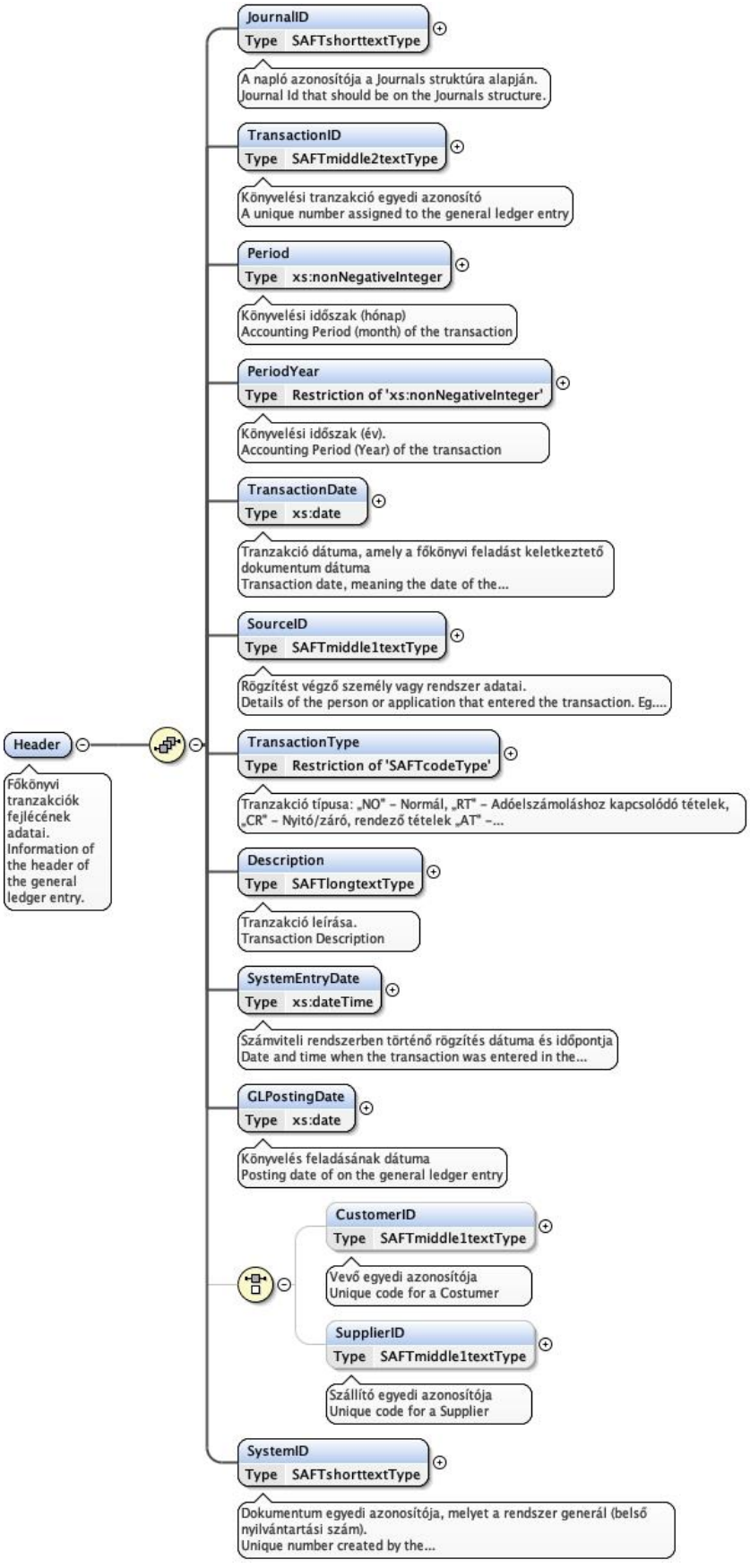
The general ledger entries contains the transactional data regarding the accounting G/L postings on the accounting software or financial module of an ERP. This information is divided in two different XSDs:

- `SAFTHU_general_ledger_entries_headers.xsd:` containing the header information related to one or more accounting documents.
- `SAFTHU_general_ledger_entries_lines.xsd:` containing the information details (lines) related to one or more accounting documents.

General Ledger Entries Headers

This structure reflects the information contained on the header of an accounting document.




Header
Főkönyvi tranzakciók fejlécének adatai.
Information of the header of the general ledger entry.
JournalID
Type SAFTshorttextType
A napló azonosítója a Journals struktúra alapján.
Journal Id that should be on the Journals structure.
TransactionID
Type SAFTmiddle2textType
Könyvelési tranzakció egyedi azonosító
A unique number assigned to the general ledger entry
Period
Type xs:nonNegativeInteger
Könyvelési időszak (hónap)
Accounting Period (month) of the transaction
PeriodYear
Type Restriction of 'xs:nonNegativeInteger'
Könyvelési időszak (év).
Accounting Period (Year) of the transaction
TransactionDate
Type xs:date
Tranzakció dátuma, amely a főkönyvi feladást keletkeztető dokumentum dátuma
Transaction date, meaning the date of the...
SourceID
Type SAFTmiddle1textType
Rögzítést végző személy vagy rendszer adatai.
Details of the person or application that entered the transaction. Eg....
TransactionType
Type Restriction of 'SAFTcodeType'
Tranzakció típusa: „NO" – Normál, „RT" – Adóelszámoláshoz kapcsolódó tételek, „CR" – Nyitó/záró, rendező tételek „AT" –...
Description
Type SAFTlongtextType
Tranzakció leírása.
Transaction Description
SystemEntryDate
Type xs:dateTime
Számviteli rendszerben történő rögzítés dátuma és időpontja
Date and time when the transaction was entered in the...
GLPostingDate
Type xs:date
Könyvelés feladásának dátuma
Posting date of on the general ledger entry
CustomerID
Type SAFTmiddle1textType
Vevő egyedi azonosítója
Unique code for a Costumer
SupplierID
Type SAFTmiddle1textType
Szállító egyedi azonosítója
Unique code for a Supplier
SystemID
Type SAFTshorttextType
Dokumentum egyedi azonosítója, melyet a rendszer generál (belső nyilvántartási szám).
Unique number created by the...

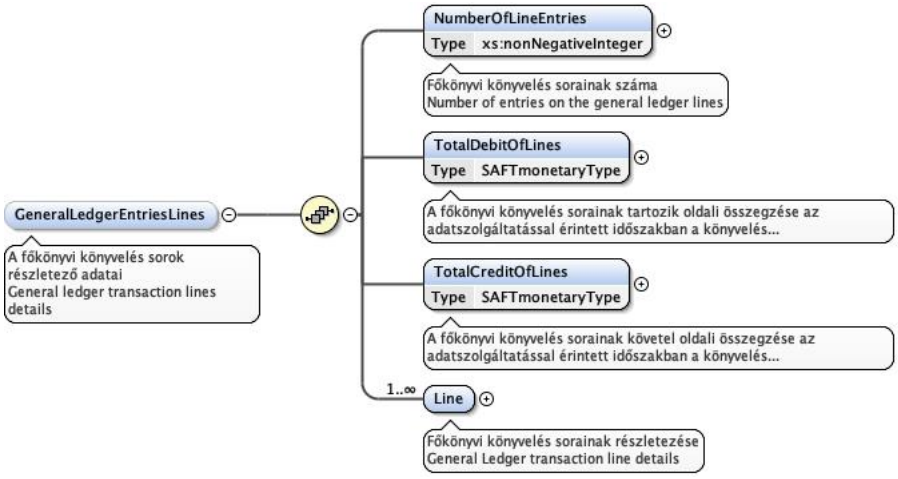
```
<!—General                    Ledger                    Entries                    -->
          <GeneralLedgerEntriesHeaders>

            <NumberOfHeaderEntries>2</NumberOfHeaderEntries>

            <Header>
                <JournalID>GE</JournalID>
                <TransactionID>GLE001</TransactionID>
                <Period>1</Period>
                <PeriodYear>2019</PeriodYear>
                <TransactionDate>2019-09-09</TransactionDate>
                <SourceID>ERPUSERJOHN</SourceID>
                <TransactionType>NO</TransactionType>
                <Description>GL Entry 001</Description>
                <!-- Date and Time when the system posted the transaction -->
                <SystemEntryDate>2019-01-31T10:10:02</SystemEntryDate>
                <GLPostingDate>2019-01-09</GLPostingDate>
                <SystemID>INT_ID_ERP_GLE001</SystemID>
            </Header>
            <Header>
                <JournalID>RE</JournalID>
                <TransactionID>GLE002</TransactionID>
                <Period>1</Period>
                <PeriodYear>2019</PeriodYear>
                <TransactionDate>2019-09-09Z</TransactionDate>
                <SourceID>ERPUSERJOHN</SourceID>
                <TransactionType>NO</TransactionType>
                <Description>GL Entry 001</Description>
                <SystemEntryDate>2019-01-31T20:09:02</SystemEntryDate>
                <GLPostingDate>2020-11-10Z</GLPostingDate>
                <CustomerID>CST001</CustomerID>
                <SystemID>INT_ID_ERP_GLE002</SystemID>
            </Header>
        </GeneralLedgerEntriesHeaders>
```

Remarks:

Field	Description
<NumberOfHeaderEntries>	Should reflect the number of header entries contained on the xml file. This number should be the same as the <**NrOfEntriesH**> field on the *GeneralLedgerEntriesH\Metadata* structure (in the above example "2").
<JournalID>	This id should exist on the *Journals* structure on the Masterdata file(s).
<TransactionID>	Unique identifier of a general ledger transaction. Should be unique through all the company.
<Period>	Should be on the range defined on the <**PeriodYear**> and <**PeriodYear**> fields in the *SelectionCriteria* structure on the *Header* of the file.
<PeriodYear>	Should contain the same value defined on the <**PeriodYear**> field in the *SelectionCriteria* structure on the *Header* of the file.
<TransactionType>	Should be filled according to the enumeration provided on the XSD: "NO" - Normal, "RT"' - Regularizations in the taxation period, "CR" - Clearance of results, "AT"' - Adjustments Transactions
<SystemID>	Unique system internal identifier of a general ledger transaction generated automatically by an information system.
<CustomerID>	This id, if filled, should exist on the *Customers* structure on the Masterdata file(s).
<SupplierID>	This id, if filled, should exist on the *Suppliers* structure on the Masterdata file(s).

General Ledger Entries Lines

This structure reflects the information contained on the lines of an accounting document.




```
<!—General Ledger Entries -->

        <GeneralLedgerEntriesLines>
            <NumberOfLineEntries>2</NumberOfLineEntries>
            <TotalDebitOfLines>10</TotalDebitOfLines>
            <TotalCreditOfLines>10</TotalCreditOfLines>

            <Line>
                <!-- FK: GeneralLedgerEntriesHeaders.Header.TransactionID -->
                <TransactionID>GLE001</TransactionID>
                <RecordID>GLE001.1</RecordID>
                <AccountID>11.1</AccountID>
                <Analysis>
                    <AnalysisType>PRO</AnalysisType>
                    <AnalysisID>PRWIN</AnalysisID>
                    <AnalysisAmount>
                        <Amount>10</Amount>
                        <CurrencyCode>HUF</CurrencyCode>
                        <CurrencyAmount>10</CurrencyAmount>
                    </AnalysisAmount>
                </Analysis>
                <ValueDate>2019-07-19</ValueDate>
                <SourceDocumentID>INV001</SourceDocumentID>
                <CustomerID>CST001</CustomerID>
                <Description>Receivables</Description>
                <DebitAmount>
                    <Amount>10</Amount>
                    <CurrencyCode>HUF</CurrencyCode>
                    <CurrencyAmount>10</CurrencyAmount>
```

```
                <ExchangeRate>1</ExchangeRate>
            </DebitAmount>
            <TaxInformation>
                <TaxType>104</TaxType>
                <TaxCode>VAT27</TaxCode>
                <TaxPercentage>27.00</TaxPercentage>
                <TaxBase>10</TaxBase>
                <TaxBaseDescription>Litres</TaxBaseDescription>
                <TaxAmount>
                    <AmountHUF>2.7</AmountHUF>
                    <Amount>2.7</Amount>
                    <CurrencyCode>HUF</CurrencyCode>
                    <CurrencyAmount>2.7</CurrencyAmount>
                </TaxAmount>
                <TaxExemptionReason>NONE</TaxExemptionReason>
                <TaxDeclarationPeriod>2019-11</TaxDeclarationPeriod>
            </TaxInformation>
        </Line>

        <Line>
            <!-- FK: GeneralLedgerEntriesHeaders.Header.TransactionID -->
            <TransactionID>GLE001</TransactionID>
            <RecordID>GLE001.2</RecordID>
            <AccountID>61.1</AccountID>
            <Analysis>
                <AnalysisType>PRO</AnalysisType>
                <AnalysisID>PRWIN</AnalysisID>
                <AnalysisAmount>
                    <Amount>10</Amount>
                    <CurrencyCode>HUF</CurrencyCode>
                    <CurrencyAmount>10</CurrencyAmount>
                </AnalysisAmount>
            </Analysis>
            <ValueDate>2019-07-19</ValueDate>
            <SourceDocumentID>INV001</SourceDocumentID>
            <CustomerID>CST001</CustomerID>
            <Description>Others</Description>
            <CreditAmount>
                <Amount>10</Amount>
                <CurrencyCode>HUF</CurrencyCode>
                <CurrencyAmount>10</CurrencyAmount>
                <ExchangeRate>1</ExchangeRate>
            </CreditAmount>
```

```
                <TaxInformation>
                    <TaxType>104</TaxType>
                    <TaxCode>VAT27</TaxCode>
                    <TaxPercentage>27.00</TaxPercentage>
                    <TaxBase>10</TaxBase>
                    <TaxBaseDescription>Litres</TaxBaseDescription>
                    <TaxAmount>
                        <AmountHUF>2.7</AmountHUF>
                        <Amount>2.7</Amount>
                        <CurrencyCode>HUF</CurrencyCode>
                        <CurrencyAmount>2.7</CurrencyAmount>
                    </TaxAmount>
                    <TaxExemptionReason>NONE</TaxExemptionReason>
                    <TaxDeclarationPeriod>2019-11</TaxDeclarationPeriod>
                </TaxInformation>
            </Line>
    <!—Only 1 transaction for demonstration purposes ! -->
</GeneralLedgerEntriesLines>
```

Remarks:

Field	Description
<NumberOfLineEntries>	Should reflect the number of line entries contained on the xml file. This number should be the same as the <**NrOfEntriesL**> field on the *GeneralLedgerEntriesL\Metadata* structure (in the above example "2").
<TotalDebitOfLines>	Should reflect the sum of all the <**Amount**> fields existing on the *DebitAmount* structure of the file. In the example above "10".
<TotalCreditOfLines>	Should reflect the sum of all the <**Amount**> fields existing on the *CreditAmount* structure of the file. In the example above "10".
<TransactionID>	Unique identifier of a general ledger transaction, this should be the same <**TransactionID**> value as in the *GeneralLedgerEntriesHeaders* structure. In the example above "GLE001".
<RecordID>	Unique identifier of the general ledger line.
<AccountID>	General ledger account number, that should be contained on the *GeneralLedgerAccounts* structure on the Masterdata file(s).

The above example contains only two lines referring to one transaction (<**TransactionID**> "GLE001") contained on the *GeneralLedgerEntriesHeaders* structure. To be valid, the file should contain lines referring to all the transactions of the header file.

The TotalDebitOfLines/TotalCreditOfLines are the fields used to crosscheck with the sum of the Debit/Credit of the General Ledger Entries. Eg.:-

TotalCreditOfLines = CreditAmount(line 1) + CreditAmount(line 2)

```
(…)
    <TotalCreditOfLines>10</TotalCreditOfLines>
(…)


(… line 1)
                <CreditAmount>
                    <Amount>6</Amount>
                    <CurrencyCode>HUF</CurrencyCode>
                    <CurrencyAmount>4</CurrencyAmount>
                    <ExchangeRate>1</ExchangeRate>
                </CreditAmount>


(… line 2)
                <CreditAmount>
                    <Amount>4</Amount>
                    <CurrencyCode>HUF</CurrencyCode>
                    <CurrencyAmount>4</CurrencyAmount>
                    <ExchangeRate>1</ExchangeRate>
                </CreditAmount>
```

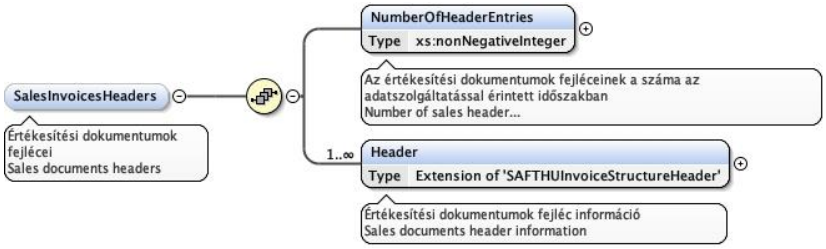
Sales Invoices

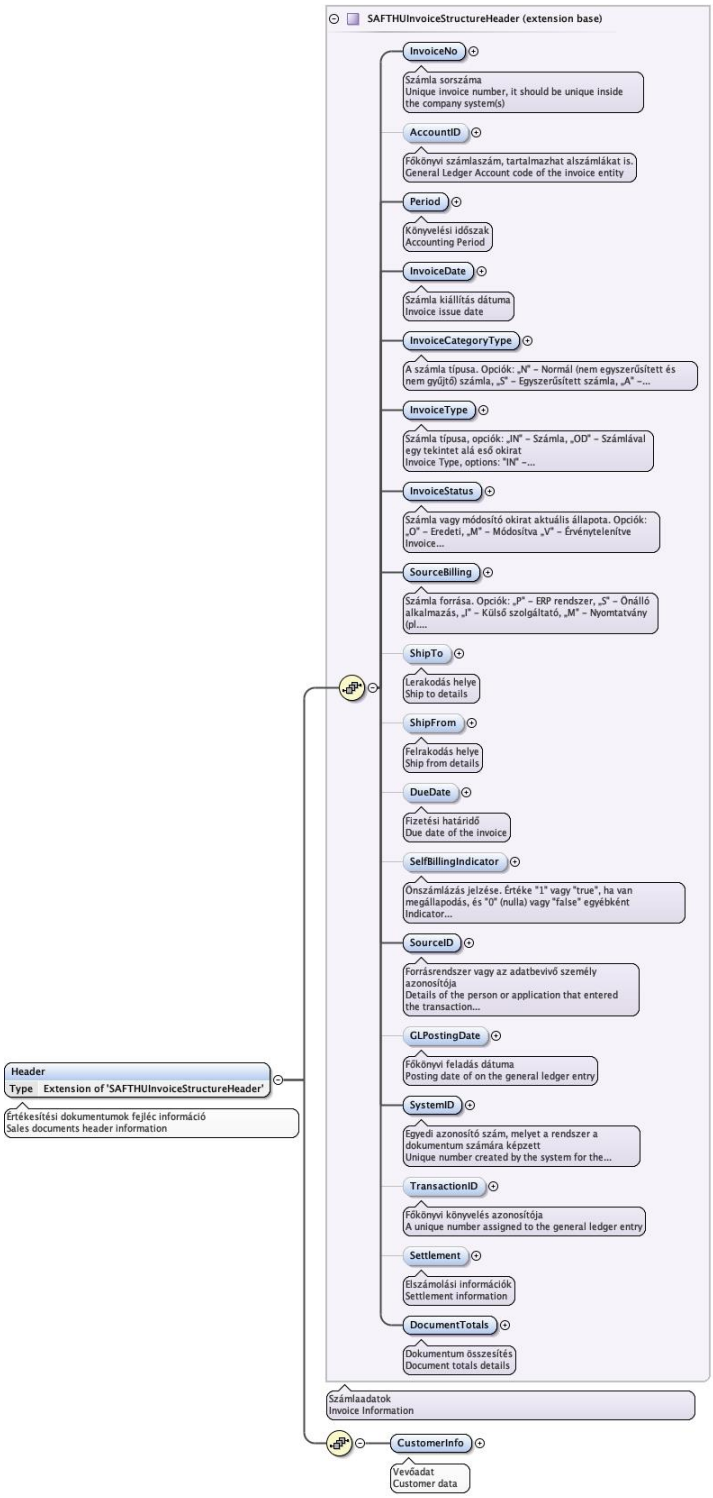
The Sales Invoices structure contains all the relevant data of sales invoices generated by invoicing, POS or ERP software. This information is divided in two different XSDs:

- `SAFTHU_sales_invoice_headers.xsd:` containing the header information related to one or more sales invoice documents.
- `SAFTHU_sales_invoice_lines.xsd:` containing the information details (lines) related to one or more sales invoice documents.

Sales Invoices Headers

This structure reflects the information contained on the header of a sales invoice.






```
<!—Sales Invoices Headers-->

    <SalesInvoicesHeaders>


            <NumberOfHeaderEntries>1</NumberOfHeaderEntries>
```

```
            <Header>

                <InvoiceNo>INV001</InvoiceNo>
                <AccountID>71.1</AccountID>
                <Period>1</Period>
                <InvoiceDate>2019-01-14</InvoiceDate>
                <InvoiceCategoryType>N</InvoiceCategoryType>
                <InvoiceType>IN</InvoiceType>
                <InvoiceStatus>O</InvoiceStatus>
                <SourceBilling>P</SourceBilling>

                <ShipTo>
                    <DeliveryID>DEL001</DeliveryID>
                    <DeliveryDate>2019-01-14</DeliveryDate>
                    <WarehouseID>NA</WarehouseID>
                    <Address>
                        <SimpleAddress>
                            <CountryCode>HU</CountryCode>
                            <Region>Budapest</Region>
                            <PostalCode>1007</PostalCode>
                            <City>Budapest</City>
                            <AdditionalAddressDetail> Kárpát utca
999</AdditionalAddressDetail>
                        </SimpleAddress>
                    </Address>
                </ShipTo>

                <ShipFrom>
                    <DeliveryID>DEL001</DeliveryID>
                    <DeliveryDate>2019-01-14</DeliveryDate>
                    <WarehouseID>WH001</WarehouseID>
                    <Address>
                        <SimpleAddress>
                            <CountryCode>HU</CountryCode>
                            <Region>Budapest</Region>
                            <PostalCode>1007</PostalCode>
                            <City>Budapest</City>
                            <AdditionalAddressDetail> Kárpát utca
999</AdditionalAddressDetail>
                        </SimpleAddress>
                    </Address>
                </ShipFrom>
```

```
<DueDate>2019-01-14</DueDate>
<SelfBillingIndicator>false</SelfBillingIndicator>
<SourceID>USER001</SourceID>
<GLPostingDate>2019-01-14</GLPostingDate>
<SystemID>hPmWt</SystemID>
<TransactionID>T1U1</TransactionID>

<Settlement>
    <SettlementDiscount>Downpayment</SettlementDiscount>
    <SettlementAmount>
        <Amount>10</Amount>
        <CurrencyCode>HUF</CurrencyCode>
        <CurrencyAmount>10</CurrencyAmount>
    </SettlementAmount>
    <SettlementDate>2019-01-14</SettlementDate>
</Settlement>

<DocumentTotals>
    <TaxInformationTotals>
        <TaxType>104</TaxType>
        <TaxCode>VAT27</TaxCode>
        <TaxAmount>
            <AmountHUF>27</AmountHUF>
            <Amount>27</Amount>
            <CurrencyCode>HUF</CurrencyCode>
            <CurrencyAmount>27</CurrencyAmount>
        </TaxAmount>
    </TaxInformationTotals>

    <ShippingCostsAmountTotal>
        <Amount>5</Amount>
        <CurrencyCode>HUF</CurrencyCode>
        <CurrencyAmount>5</CurrencyAmount>
    </ShippingCostsAmountTotal>

    <NetTotal>
        <Amount>100</Amount>
        <CurrencyCode>HUF</CurrencyCode>
        <CurrencyAmount>100</CurrencyAmount>
    </NetTotal>

    <GrossTotal>
        <Amount>127</Amount>
```

```
                        <CurrencyCode>HUF</CurrencyCode>
                        <CurrencyAmount>100</CurrencyAmount>
                    </GrossTotal>
                </DocumentTotals>

                <CustomerInfo>
                    <CustomerID>CST001</CustomerID>
                    <Name>SuperMarkets of Pest</Name>
                    <BillingAddress>
                        <SimpleAddress>
                            <CountryCode>HU</CountryCode>
                            <Region>Budapest</Region>
                            <PostalCode>1007</PostalCode>
                            <City>Budapest</City>
                            <AdditionalAddressDetail> Kárpát utca
999</AdditionalAddressDetail>
                        </SimpleAddress>
                    </BillingAddress>
                </CustomerInfo>

            </Header>
    </SalesInvoicesHeaders>
```

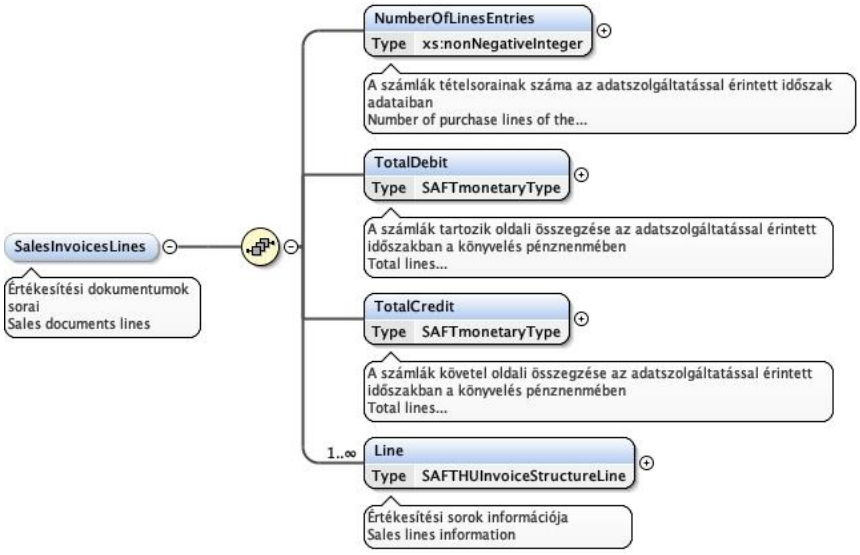
Remarks:

Field	Description
<NumberOfHeaderEntries>	Should reflect the number of invoice header entries contained on the xml file. This number should be the same as the **<NrOfEntriesH>** field on the *SalesInvoicesH\Metadata* structure (in the above example "1").
<InvoiceNo>	Unique identifier of a sales invoice number through all the company, even if the company uses different invoicing softwares.
<Period>	Should be on the range defined on the **<PeriodYear>** and **<PeriodYear>** fields in the *SelectionCriteria* structure on the *Header* of the file.
<InvoiceCategoryType>	Should be filled according to the enumeration provided on the XSD: "N" - Normal (not simplified and not aggregate) invoice, "S" - Simplified invoice, "A" - Aggregate invoice
<InvoiceType>	Should be filled according to the enumeration provided on the XSD: "IN" - Invoice, "OD" - Documents in lieu of an invoice

<InvoiceStatus>	Should be filled according to the enumeration provided on the XSD: "O" - Original, "M" - Modification, "V" - Void
<SourceBilling>	Should be filled to identify where does the information comes from and according to the enumeration provided on the XSD: "P" - ERP system, "S" - Standalone application, "I" - External supplier, "M" – Manual
<SelfBillingIndicator>	Should be filled to identify if the sales invoice was issued through self-billing .
<SourceID>	User that created the document on the source system.
<GLPostingDate>	If the data was originated on an integrated system, the general ledger posting date must be filled.
<SystemID>	Unique system internal identifier of a sales invoice generated automatically by an information system.
<TransactionID>	If the data was originated on an integrated system, the general ledger transaction id must be filled. This should be the same **<TransactionID>** value as in the *GeneralLedgerEntriesHeaders* and *GeneralLedgerEntriesLines* structures.

Sales Invoices Lines

This structure reflects the information contained on the lines of a sales invoice.



```
<!—Sales Invoices Lines-->
<SalesInvoicesLines>

            <NumberOfLinesEntries>1</NumberOfLinesEntries>

            <TotalDebit>0</TotalDebit>
            <TotalCredit>100</TotalCredit>

            <Line>
                <InvoiceNo>INV001</InvoiceNo>
                <LineNumber>1</LineNumber>
                <AccountID>711</AccountID>

                <Analysis>
                    <AnalysisType>PRO</AnalysisType>
                    <AnalysisID>PRGRC</AnalysisID>
                    <AnalysisAmount>
                        <Amount>100</Amount>
                        <CurrencyCode>HUF</CurrencyCode>
                        <CurrencyAmount>100</CurrencyAmount>
                    </AnalysisAmount>
                </Analysis>

                <References>
                    <DocumentReferenceType>OR</DocumentReferenceType>
                    <DocumentReferenceDate>2019-01-10</DocumentReferenceDate>
                    <DocumentReference>PO001</DocumentReference>
                    <Reason>No Reason</Reason>
                </References>

                <!-- Multiple delivery points -->

                <ShipTo>
                    <DeliveryID>DEL002</DeliveryID>
                    <DeliveryDate>2019-01-14</DeliveryDate>
                    <WarehouseID>NA</WarehouseID>
                    <Address>
                        <SimpleAddress>
                            <CountryCode>HU</CountryCode>
                            <Region>Budapest</Region>
                            <PostalCode>1007</PostalCode>
                            <City>Budapest</City>
```

```
                            <AdditionalAddressDetail> Kárpát utca
999</AdditionalAddressDetail>
                        </SimpleAddress>
                    </Address>
                </ShipTo>

                <ShipFrom>
                    <DeliveryID>DEL002</DeliveryID>
                    <DeliveryDate>2019-01-14</DeliveryDate>
                    <WarehouseID>WH001</WarehouseID>
                    <Address>
                        <SimpleAddress>
                            <CountryCode>HU</CountryCode>
                            <Region>Budapest</Region>
                            <PostalCode>1007</PostalCode>
                            <City>Budapest</City>
                            <AdditionalAddressDetail> Kárpát utca
999</AdditionalAddressDetail>
                        </SimpleAddress>
                    </Address>
                </ShipFrom>

                <GoodsServicesID>P</GoodsServicesID>
                <ProductCode>AiHjwa5Ry16EybXRZtLJwv6YbL</ProductCode>
                <ProductDescription>mFBo21NsFz8JYTRK-
UJpm.14p6luJAt72HeQVL86b4XQNkFeHOCEmw5-1KGc1n</ProductDescription>

                <Delivery>

                    <!-- The delivery can have multiple movement of goods, or one
Delivery date or one Delivery period -->
                    <MovementReference>Nda5FQb0syzTCK</MovementReference>
                    <MovementReference>D6aaxyVN1nqXvCw0X</MovementReference>

                </Delivery>

                <Quantity>10</Quantity>
                <InvoiceUOM>LTR</InvoiceUOM>
                <UOMToUOMBaseConversionFactor>1</UOMToUOMBaseConversionFactor>
                <UnitPrice>10</UnitPrice>
                <TaxPointDate>2019-01-15</TaxPointDate>
                <Description>Milky Milk</Description>

                <InvoiceLineAmount>
                    <Amount>100</Amount>
```

```
            <CurrencyCode>HUF</CurrencyCode>
            <CurrencyAmount>100</CurrencyAmount>
            <ExchangeRate>1</ExchangeRate>
        </InvoiceLineAmount>

        <DebitCreditIndicator>C</DebitCreditIndicator>

        <ShippingCostsAmount>
            <Amount>3</Amount>
            <CurrencyCode>HUF</CurrencyCode>
            <CurrencyAmount>10</CurrencyAmount>
        </ShippingCostsAmount>

        <TaxInformation>
            <TaxType>104</TaxType>
            <TaxCode>VAT27</TaxCode>
            <TaxPercentage>27</TaxPercentage>
            <TaxBase>100</TaxBase>
            <TaxBaseDescription> Amount</TaxBaseDescription>
            <TaxAmount>
                <AmountHUF>10</AmountHUF>
                <Amount>27</Amount>
                <CurrencyCode>HUF</CurrencyCode>
                <CurrencyAmount>27</CurrencyAmount>
            </TaxAmount>
            <TaxExemptionReason>Reason according to law</TaxExemptionReason>
            <TaxDeclarationPeriod>2019-05</TaxDeclarationPeriod>
        </TaxInformation>

        <TaxInformation>
            <TaxType>104</TaxType>
            <TaxCode>A_SURTAX</TaxCode>
            <TaxPercentage>10</TaxPercentage>
            <TaxBase>100</TaxBase>
            <TaxBaseDescription>Alcohol</TaxBaseDescription>
            <TaxAmount>
                <AmountHUF>10</AmountHUF>
                <Amount>10</Amount>
                <CurrencyCode>HUF</CurrencyCode>
                <CurrencyAmount>10</CurrencyAmount>
            </TaxAmount>
            <TaxExemptionReason>Reason according to law</TaxExemptionReason>
            <TaxDeclarationPeriod>2019-05</TaxDeclarationPeriod>
```

```
            </TaxInformation>

        </Line>

    </SalesInvoicesLines>
```

Remarks:

Field	Description
<**NumberOfLinesEntries**>	Should reflect the number of invoice lines entries contained on the xml file. This number should be the same as the <**NrOfEntriesL**> field on the *SalesInvoicesL\Metadata* structure (in the above example "1").
<**TotalDebit**>	Should reflect the sum of all the <**Amount**> fields existing on the *InvoiceLineAmount* structure of the file taking also in consideration the <**DebitCreditIndicator**> with the value "D". In the example above "0".
<**TotalCredit**>	Should reflect the sum of all the <**Amount**> fields existing on the *InvoiceLineAmount* structure of the file taking also in consideration the <**DebitCreditIndicator**> with the value "C". In the example above "100".
<**InvoiceNo**>	Unique identifier of a sales invoice number through all the company. This should be the same <**InvoiceID**> value as in the *SalesInvoicesHeaders* structure. In the example above "INV001".
<**LineNumber**>	Unique identifier of a sales invoice line.
<**GoodServicesID**>	Indicator to determine the product is a good or a service, according to the enumeration provided on the XSD: "P" - Product "S" - Services "O" - Others (eg. shipping costs, down payments, asset disposal, ...) "T" – Taxes
<**ProductCode**>	Product code, that should be contained on the *Products* structure on the Masterdata file(s).
<**DebitCreditIndicator**>	Indicates if the invoice line amount is a debit or credit amount. Should be used "D" for Debit and "C" for Credit.

Purchase Invoices

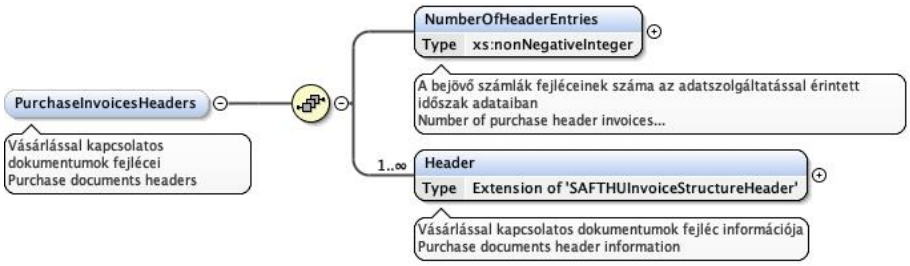
The Purchase Invoices structure contains all the relevant data of purchase invoices registered on purchases invoicing or ERP software. This information is divided in two different XSDs:

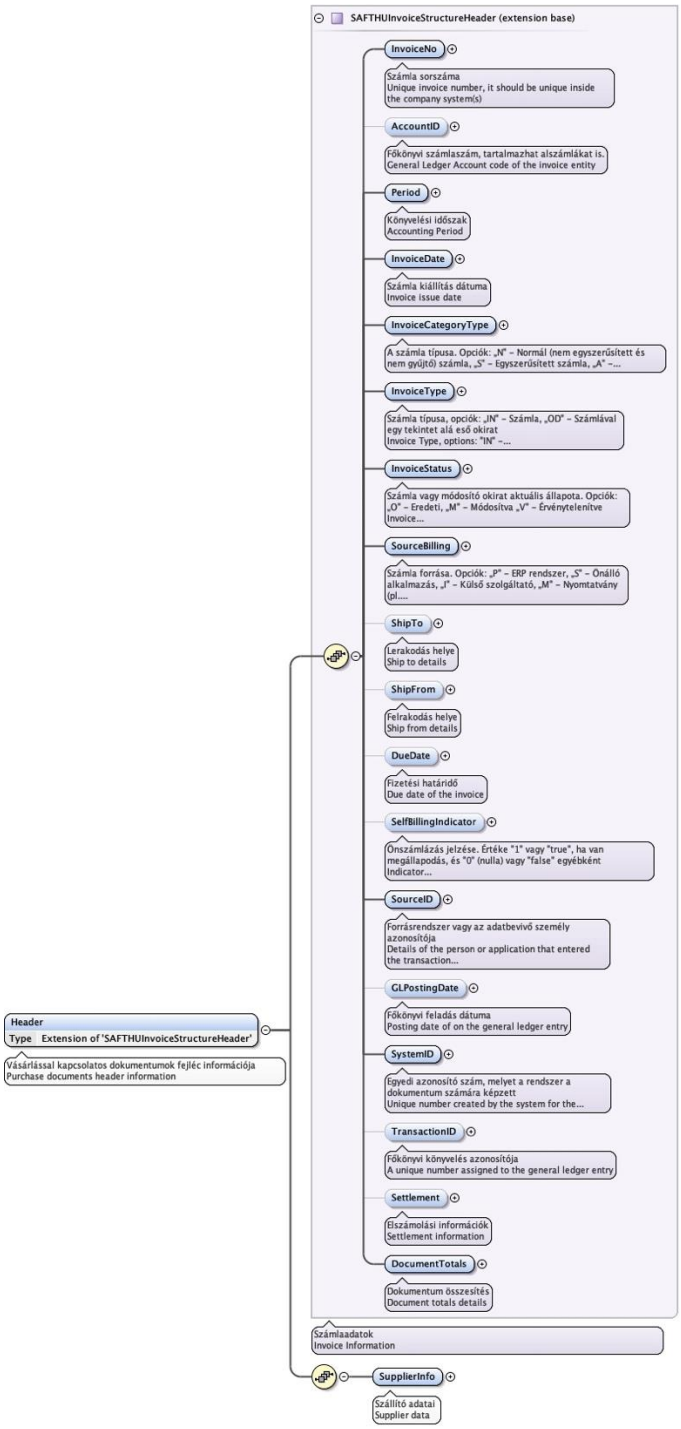
- `SAFTHU_purchase_invoice_headers.xsd`: containing the header information related to one or more purchase invoice documents.

- `SAFTHU_purchase_invoice_lines.xsd:` containing the information details (lines) related to one or more purchase invoice documents.

Purchase Invoices Headers

This structure reflects the information contained on the header of a purchase invoice.






```
<!—Purchase Invoices Headers-->

      <PurchaseInvoicesHeaders>


            <NumberOfHeaderEntries>2</NumberOfHeaderEntries>


            <Header>
```

```
                <InvoiceNo>INV001</InvoiceNo>
                <AccountID>71.1</AccountID>
                <Period>1</Period>
                <InvoiceDate>2019-01-14</InvoiceDate>
                <InvoiceCategoryType>N</InvoiceCategoryType>
                <InvoiceType>IN</InvoiceType>
                <InvoiceStatus>O</InvoiceStatus>
                <SourceBilling>P</SourceBilling>

                <ShipTo>
                    <DeliveryID>DEL001</DeliveryID>
                    <DeliveryDate>2019-01-14</DeliveryDate>
                    <WarehouseID>NA</WarehouseID>
                    <Address>
                        <SimpleAddress>
                            <CountryCode>HU</CountryCode>
                            <Region>Budapest</Region>
                            <PostalCode>1007</PostalCode>
                            <City>Budapest</City>
                            <AdditionalAddressDetail> Kárpát utca
999</AdditionalAddressDetail>
                        </SimpleAddress>
                    </Address>
                </ShipTo>

                <ShipFrom>
                    <DeliveryID>DEL001</DeliveryID>
                    <DeliveryDate>2019-01-14</DeliveryDate>
                    <WarehouseID>WH001</WarehouseID>
                    <Address>
                        <SimpleAddress>
                            <CountryCode>HU</CountryCode>
                            <Region>Budapest</Region>
                            <PostalCode>1007</PostalCode>
                            <City>Budapest</City>
                            <AdditionalAddressDetail> Kárpát utca
999</AdditionalAddressDetail>
                        </SimpleAddress>
                    </Address>
                </ShipFrom>

                <DueDate>2019-01-14</DueDate>
                <SelfBillingIndicator>false</SelfBillingIndicator>
                <SourceID>USER001</SourceID>
```

```
<GLPostingDate>2019-01-14</GLPostingDate>
<SystemID>hPmWt</SystemID>
<TransactionID>T1U1</TransactionID>

<Settlement>
    <SettlementDiscount>Downpayment</SettlementDiscount>
    <SettlementAmount>
        <Amount>10</Amount>
        <CurrencyCode>HUF</CurrencyCode>
        <CurrencyAmount>10</CurrencyAmount>
    </SettlementAmount>
    <SettlementDate>2019-01-14</SettlementDate>
</Settlement>

<DocumentTotals>
    <TaxInformationTotals>
        <TaxType>104</TaxType>
        <TaxCode>VAT27</TaxCode>
        <TaxAmount>
            <AmountHUF>27</AmountHUF>
            <Amount>27</Amount>
            <CurrencyCode>HUF</CurrencyCode>
            <CurrencyAmount>27</CurrencyAmount>
        </TaxAmount>
    </TaxInformationTotals>

    <ShippingCostsAmountTotal>
        <Amount>5</Amount>
        <CurrencyCode>HUF</CurrencyCode>
        <CurrencyAmount>5</CurrencyAmount>
    </ShippingCostsAmountTotal>

    <NetTotal>
        <Amount>100</Amount>
        <CurrencyCode>HUF</CurrencyCode>
        <CurrencyAmount>100</CurrencyAmount>
    </NetTotal>

    <GrossTotal>
        <Amount>127</Amount>
        <CurrencyCode>HUF</CurrencyCode>
        <CurrencyAmount>100</CurrencyAmount>
    </GrossTotal>
```

```
                </DocumentTotals>


                <SupplierInfo>
                    <SupplierID>CST001</SupplierID>
                    <Name>SuperMarkets of Pest</Name>
                    <BillingAddress>
                        <SimpleAddress>
                            <CountryCode>HU</CountryCode>
                            <Region>Budapest</Region>
                            <PostalCode>1007</PostalCode>
                            <City>Budapest</City>
                            <AdditionalAddressDetail> Kárpát utca
999</AdditionalAddressDetail>
                        </SimpleAddress>
                    </BillingAddress>
                </SupplierInfo>


            </Header>


            <Header>


                <InvoiceNo>INV002</InvoiceNo>
                <AccountID>71.1</AccountID>
                <Period>1</Period>
                <InvoiceDate>2019-01-14</InvoiceDate>
                <InvoiceCategoryType>N</InvoiceCategoryType>
                <InvoiceType>IN</InvoiceType>
                <InvoiceStatus>O</InvoiceStatus>
                <SourceBilling>P</SourceBilling>


                <ShipTo>
                    <DeliveryID>DEL002</DeliveryID>
                    <DeliveryDate>2019-01-14</DeliveryDate>
                    <WarehouseID>NA</WarehouseID>
                    <Address>
                        <SimpleAddress>
                            <CountryCode>HU</CountryCode>
                            <Region>Budapest</Region>
                            <PostalCode>1007</PostalCode>
                            <City>Budapest</City>
                            <AdditionalAddressDetail>Kárpát utca
999</AdditionalAddressDetail>
                        </SimpleAddress>
                    </Address>
```

```
                </ShipTo>

                <ShipFrom>
                    <DeliveryID>DEL00</DeliveryID>
                    <DeliveryDate>2019-01-14</DeliveryDate>
                    <WarehouseID>WH001</WarehouseID>
                    <Address>
                        <SimpleAddress>
                            <CountryCode>HU</CountryCode>
                            <Region>Budapest</Region>
                            <PostalCode>1007</PostalCode>
                            <City>Budapest</City>
                            <AdditionalAddressDetail> Kárpát utca
999</AdditionalAddressDetail>
                        </SimpleAddress>
                    </Address>
                </ShipFrom>

                <DueDate>2019-01-14</DueDate>
                <SelfBillingIndicator>false</SelfBillingIndicator>
                <SourceID>USER001</SourceID>
                <GLPostingDate>2019-01-14</GLPostingDate>
                <SystemID>hPmWt</SystemID>
                <TransactionID>T1U1</TransactionID>

                <!-- No Settlement on this invoice -->

                <DocumentTotals>
                    <TaxInformationTotals>
                        <TaxType>104</TaxType>
                        <TaxCode>VAT27</TaxCode>
                        <TaxAmount>
                            <AmountHUF>27</AmountHUF>
                            <Amount>27</Amount>
                            <CurrencyCode>HUF</CurrencyCode>
                            <CurrencyAmount>27</CurrencyAmount>
                        </TaxAmount>
                    </TaxInformationTotals>

                    <ShippingCostsAmountTotal>
                        <Amount>5</Amount>
                        <CurrencyCode>HUF</CurrencyCode>
                        <CurrencyAmount>5</CurrencyAmount>
```

```
                    </ShippingCostsAmountTotal>

                    <NetTotal>
                        <Amount>100</Amount>
                        <CurrencyCode>HUF</CurrencyCode>
                        <CurrencyAmount>100</CurrencyAmount>
                    </NetTotal>

                    <GrossTotal>
                        <Amount>127</Amount>
                        <CurrencyCode>HUF</CurrencyCode>
                        <CurrencyAmount>100</CurrencyAmount>
                    </GrossTotal>
                </DocumentTotals>

                <SupplierInfo>
                    <SupplierID>SUP001</SupplierID>
                    <Name>SuperMarkets of Pest</Name>
                    <BillingAddress>
                        <SimpleAddress>
                            <CountryCode>HU</CountryCode>
                            <Region>Budapest</Region>
                            <PostalCode>1007</PostalCode>
                            <City>Budapest</City>
                            <AdditionalAddressDetail>Kárpát utca
999</AdditionalAddressDetail>
                        </SimpleAddress>
                    </BillingAddress>
                </SupplierInfo>

            </Header>

        </PurchaseInvoicesHeaders>
```

Remarks:

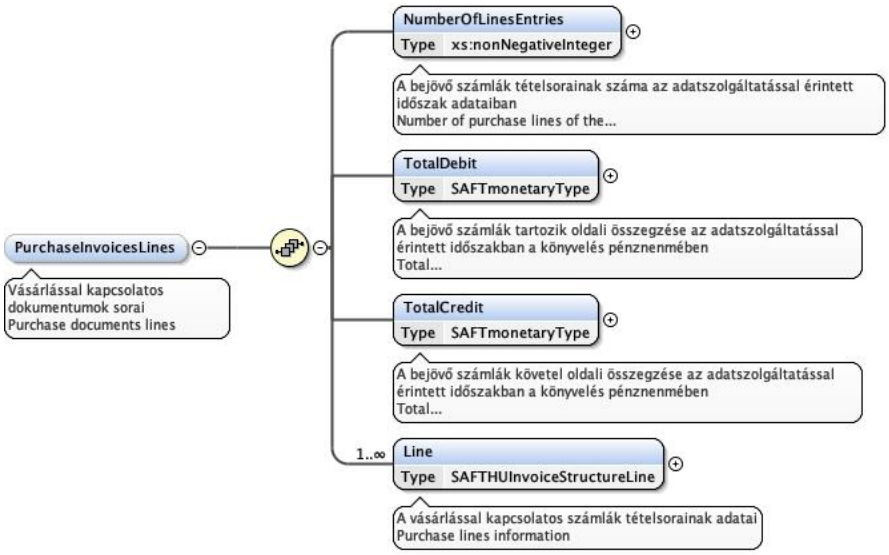
Field	Description
<NumberOfHeaderEntries>	Should reflect the number of invoice header entries contained on the xml file. This number should be the same as the <**NrOfEntriesH**> field on the *PurchaseInvoicesH\Metadata* structure (in the above example "2").
<InvoiceNo>	Unique identifier of a purchase invoice number through all the company per supplier.
<Period>	Should be on the range defined on the <**PeriodYear**> and <**PeriodYear**> fields in the *SelectionCriteria* structure on the *Header* of the file.
<InvoiceCategoryType>	Should be filled according to the enumeration provided on the XSD: "N" - Normal (not simplified and not aggregate) invoice, "S" - Simplified invoice, "A" - Aggregate invoice
<InvoiceType>	Should be filled according to the enumeration provided on the XSD: "IN" - Invoice, "OD" - Documents in lieu of an invoice
<InvoiceStatus>	Should be filled according to the enumeration provided on the XSD: "O" - Original, "M" - Modification, "V" - Void
<SourceBilling>	Should be filled to identify where does the information comes from and according to the enumeration provided on the XSD: "P" - ERP system, "S" - Standalone application, "I" - External supplier, "M" – Manual
<SelfBillingIndicator>	Should be filled to identify if the purchase invoice was issued through self-billing.
<SourceID>	User that created the document on the source system.
<GLPostingDate>	If the data was originated on an integrated system, the general ledger posting date must be filled.
<SystemID>	Unique system internal identifier of the purchase invoice generated automatically by an information system.
<TransactionID>	If the data was originated on an integrated system, the general ledger transaction id must be filled. This should be the same <**TransactionID**> value as in the *GeneralLedgerEntriesHeaders* and *GeneralLedgerEntriesLines* structures.

Regarding the status of an invoice (<InvoiceStatus>), there are several possibilities to fill in the field :-

- "O" : The document was issued and kept as original. No changes where made.
- "M": The document was issued on paper (or delivered electronically), and a subsequent change (or more) was made to the content and posted on the database.
- "V": The document was deleted (as no document can be wiped out from the system, the status must reveal its deletion)

Purchase Invoices Lines

This structure reflects the information contained on the lines of a purchase invoice.




```
<!—Purchase Invoice Lines-->

<PurchaseInvoicesLines>


            <NumberOfLinesEntries>1</NumberOfLinesEntries>


            <TotalDebit>100</TotalDebit>
            <TotalCredit>0</TotalCredit>


            <Line>


                <InvoiceNo>INV001</InvoiceNo>
                <LineNumber>1</LineNumber>
                <AccountID>711</AccountID>
```

```
                <Analysis>
                    <AnalysisType>PRO</AnalysisType>
                    <AnalysisID>PRGRC</AnalysisID>
                    <AnalysisAmount>
                        <Amount>100</Amount>
                        <CurrencyCode>HUF</CurrencyCode>
                        <CurrencyAmount>100</CurrencyAmount>
                    </AnalysisAmount>
                </Analysis>

                <References>
                    <DocumentReferenceType>OR</DocumentReferenceType>
                    <DocumentReferenceDate>2019-01-10</DocumentReferenceDate>
                    <DocumentReference>PO001</DocumentReference>
                    <Reason>No Reason</Reason>
                </References>

                <!-- Multiple delivery points -->

                <ShipTo>
                    <DeliveryID>DEL002</DeliveryID>
                    <DeliveryDate>2019-01-14</DeliveryDate>
                    <WarehouseID>NA</WarehouseID>
                    <Address>
                        <SimpleAddress>
                            <CountryCode>HU</CountryCode>
                            <Region>Budapest</Region>
                            <PostalCode>1007</PostalCode>
                            <City>Budapest</City>
                            <AdditionalAddressDetail> Kárpát utca
999</AdditionalAddressDetail>
                        </SimpleAddress>
                    </Address>
                </ShipTo>

                <ShipFrom>
                    <DeliveryID>DEL00</DeliveryID>
                    <DeliveryDate>2019-01-14</DeliveryDate>
                    <WarehouseID>WH001</WarehouseID>
                    <Address>
                        <SimpleAddress>
                            <CountryCode>HU</CountryCode>
                            <Region>Budapest</Region>
```

```
                            <PostalCode>1007</PostalCode>
                            <City>Budapest</City>
                            <AdditionalAddressDetail> Kárpát utca
999</AdditionalAddressDetail>
                        </SimpleAddress>
                    </Address>
                </ShipFrom>

                <GoodsServicesID>P</GoodsServicesID>
                <ProductCode>PRD001</ProductCode>
                <ProductDescription>Milky Milk</ProductDescription>

                <Delivery>

                    <!-- The delivery can have multiple movement of goods, or one
Delivery date or one Delivery period -->
                    <MovementReference>MG001</MovementReference>
                    <MovementReference>MG002</MovementReference>

                </Delivery>

                <Quantity>10</Quantity>
                <InvoiceUOM>LTR</InvoiceUOM>
                <UOMToUOMBaseConversionFactor>1</UOMToUOMBaseConversionFactor>
                <UnitPrice>10</UnitPrice>
                <TaxPointDate>2019-01-15</TaxPointDate>
                <Description>Milky Milk</Description>

                <InvoiceLineAmount>
                    <Amount>100</Amount>
                    <CurrencyCode>HUF</CurrencyCode>
                    <CurrencyAmount>100</CurrencyAmount>
                    <ExchangeRate>1</ExchangeRate>
                </InvoiceLineAmount>

                <DebitCreditIndicator>D</DebitCreditIndicator>

                <ShippingCostsAmount>
                    <Amount>3</Amount>
                    <CurrencyCode>HUF</CurrencyCode>
                    <CurrencyAmount>3</CurrencyAmount>
                </ShippingCostsAmount>

                <TaxInformation>
```

```
                <TaxType>104</TaxType>
                <TaxCode>VAT27</TaxCode>
                <TaxPercentage>27</TaxPercentage>
                <TaxBase>100</TaxBase>
                <TaxBaseDescription>NONE</TaxBaseDescription>
                <TaxAmount>
                    <AmountHUF>10</AmountHUF>
                    <Amount>10</Amount>
                    <CurrencyCode>HUF</CurrencyCode>
                    <CurrencyAmount>10</CurrencyAmount>
                </TaxAmount>
                <TaxExemptionReason>NONE</TaxExemptionReason>
                <TaxDeclarationPeriod>2019-05</TaxDeclarationPeriod>
            </TaxInformation>

            <TaxInformation>
                <TaxType>104</TaxType>
                <TaxCode>A_SURTAX</TaxCode>
                <TaxPercentage>10</TaxPercentage>
                <TaxBase>100</TaxBase>
                <TaxBaseDescription>Alcool</TaxBaseDescription>
                <TaxAmount>
                    <AmountHUF>10</AmountHUF>
                    <Amount>10</Amount>
                    <CurrencyCode>HUF</CurrencyCode>
                    <CurrencyAmount>10</CurrencyAmount>
                </TaxAmount>
                <TaxExemptionReason>NONE</TaxExemptionReason>
                <TaxDeclarationPeriod>2019-01</TaxDeclarationPeriod>
            </TaxInformation>

        </Line>

    </PurchaseInvoicesLines>
```

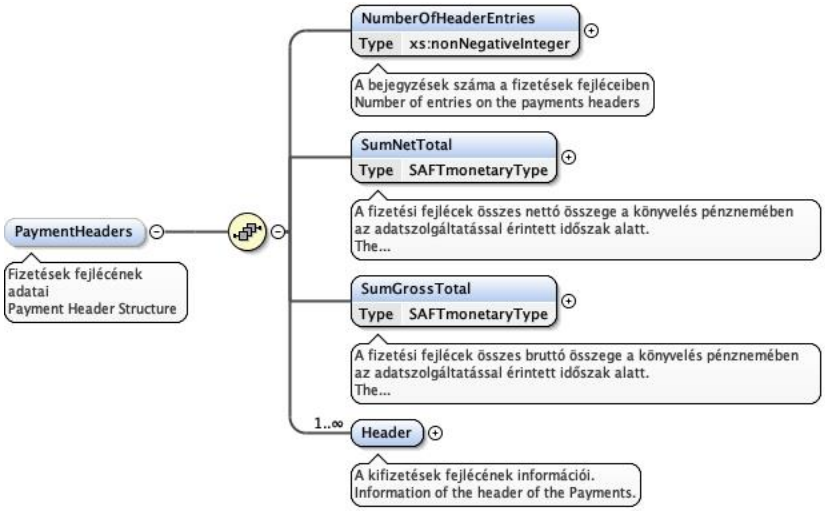
Remarks:

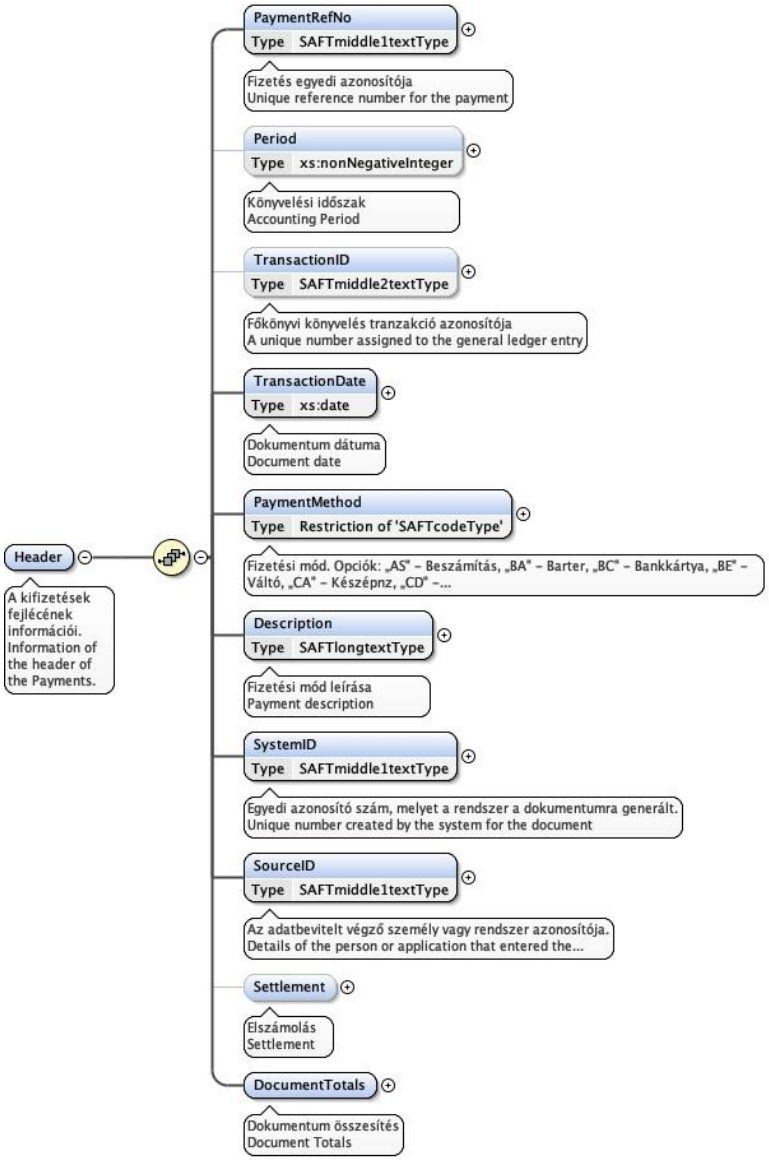
Field	Description
<NumberOfLinesEntries>	Should reflect the number of invoice lines entries contained on the xml file. This number should be the same as the <**NrOfEntriesL**> field on the *PuchaseInvoicesL/Metadata* structure (in the above example "1").
<TotalDebit>	Should reflect the sum of all the <**Amount**> fields existing on the *InvoiceLineAmount* structure of the file taking also in consideration the <**DebitCreditIndicator**> with the value "D". In the example above "100".
<TotalCredit>	Should reflect the sum of all the <**Amount**> fields existing on the *InvoiceLineAmount* structure of the file taking also in consideration the <**DebitCreditIndicator**> with the value "C". In the example above "0".
<InvoiceNo>	Unique identifier of a purchase invoice number through all the company per supplier. This should be the same <**InvoiceID**> value as in the *PurchaseInvoicesHeaders* structure. In the example above "INV001".
<LineNumber>	Unique identifier of a purchase invoice line.
<GoodServicesID>	Indicator to determine the product is a good or a service, according to the enumeration provided on the XSD: "P" - Product "S" - Services "O" - Others (eg. shipping costs, down payments, asset disposal, ...) "T" – Taxes
<ProductCode>	Product code, that should be contained on the *Products* structure on the Masterdata file(s).
<DebitCreditIndicator>	Indicates if the invoice line amount is a debit or credit amount. Should be used "D" for Debit and "C" for Credit.

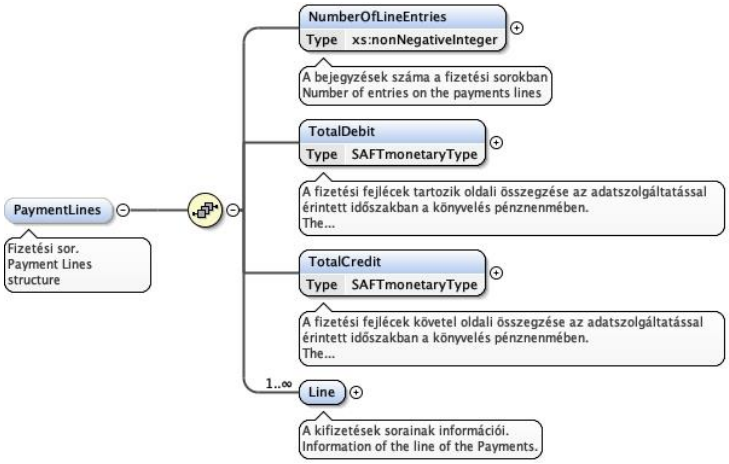
Payments

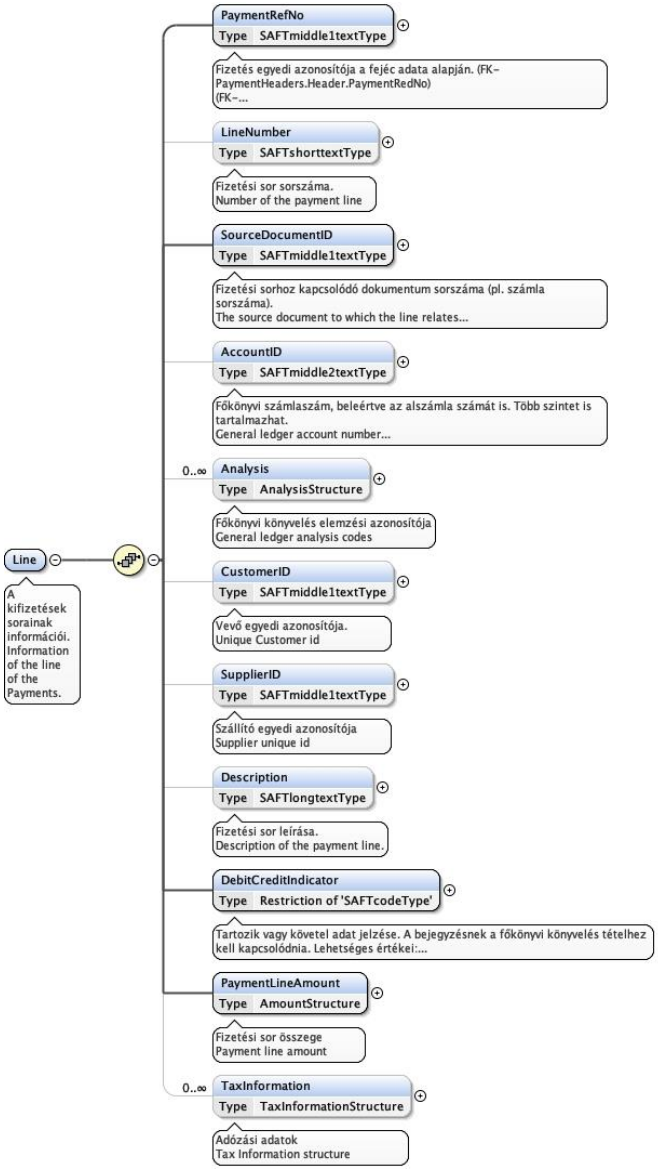
The payments to suppliers (outbound cash flow) and payments from customers (receivables, inbound cash flow)

- `SAFTHU_payment_headers.xsd`: containing the header information related to one or more payment.
- `SAFTHU_payment_lines.xsd`: containing the information details (lines) related to one or more payment.


PaymentHeaders
Fizetések fejlécének adatai
Payment Header Structure
NumberOfHeaderEntries
Type xs:nonNegativeInteger
A bejegyzések száma a fizetések fejléceiben
Number of entries on the payments headers
SumNetTotal
Type SAFTmonetaryType
A fizetési fejlécek összes nettó összege a könyvelés pénznemében az adatszolgáltatással érintett időszak alatt.
The...
SumGrossTotal
Type SAFTmonetaryType
A fizetési fejlécek összes bruttó összege a könyvelés pénznemében az adatszolgáltatással érintett időszak alatt.
The...
1..∞
Header
A kifizetések fejlécének információi.
Information of the header of the Payments.


Header
A kifizetések fejlécének információi.
Information of the header of the Payments.
PaymentRefNo
Type SAFTmiddle1textType
Fizetés egyedi azonosítója
Unique reference number for the payment
Period
Type xs:nonNegativeInteger
Könyvelési időszak
Accounting Period
TransactionID
Type SAFTmiddle2textType
Főkönyvi könyvelés tranzakció azonosítója
A unique number assigned to the general ledger entry
TransactionDate
Type xs:date
Dokumentum dátuma
Document date
PaymentMethod
Type Restriction of 'SAFTcodeType'
Fizetési mód. Opciók: „AS" – Beszámítás, „BA" – Barter, „BC" – Bankkártya, „BE" – Váltó, „CA" – Készépnz, „CD" –...
Description
Type SAFTlongtextType
Fizetési mód leírása
Payment description
SystemID
Type SAFTmiddle1textType
Egyedi azonosító szám, melyet a rendszer a dokumentumra generált.
Unique number created by the system for the document
SourceID
Type SAFTmiddle1textType
Az adatbevitelt végző személy vagy rendszer azonosítója.
Details of the person or application that entered the...
Settlement
Elszámolás
Settlement
DocumentTotals
Dokumentum összesítés
Document Totals


PaymentLines
Fizetési sor.
Payment Lines structure
NumberOfLineEntries
Type xs:nonNegativeInteger
A bejegyzések száma a fizetési sorokban
Number of entries on the payments lines
TotalDebit
Type SAFTmonetaryType
A fizetési fejlécek tartozik oldali összegzése az adatszolgáltatással érintett időszakban a könyvelés pénznemében.
The...
TotalCredit
Type SAFTmonetaryType
A fizetési fejlécek követel oldali összegzése az adatszolgáltatással érintett időszakban a könyvelés pénznemében.
The...
1..∞
Line
A kifizetések sorainak információi.
Information of the line of the Payments.


Line
A kifizetések sorainak információi.
Information of the line of the Payments.
PaymentRefNo
Type SAFTmiddle1textType
Fizetés egyedi azonosítója a fejéc adata alapján. (FK-PaymentHeaders.Header.PaymentRedNo)
(FK-...
LineNumber
Type SAFTshorttextType
Fizetési sor sorszáma.
Number of the payment line
SourceDocumentID
Type SAFTmiddle1textType
Fizetési sorhoz kapcsolódó dokumentum sorszáma (pl. számla sorszáma).
The source document to which the line relates...
AccountID
Type SAFTmiddle2textType
Főkönyvi számlaszám, beleértve az alszámla számát is. Több szintet is tartalmazhat.
General ledger account number...
0..∞
Analysis
Type AnalysisStructure
Főkönyvi könyvelés elemzési azonosítója
General ledger analysis codes
CustomerID
Type SAFTmiddle1textType
Vevő egyedi azonosítója.
Unique Customer id
SupplierID
Type SAFTmiddle1textType
Szállító egyedi azonosítója
Supplier unique id
Description
Type SAFTlongtextType
Fizetési sor leírása.
Description of the payment line.
DebitCreditIndicator
Type Restriction of 'SAFTcodeType'
Tartozik vagy követel adat jelzése. A bejegyzésnek a főkönyvi könyvelés tételhez kell kapcsolódnia. Lehetséges értékei:...
PaymentLineAmount
Type AmountStructure
Fizetési sor összege
Payment line amount
0..∞
TaxInformation
Type TaxInformationStructure
Adózási adatok
Tax Information structure

```
<!-- PYM Headers -->

        <PaymentHeaders>

            <NumberOfHeaderEntries>1</NumberOfHeaderEntries>
            <SumNetTotal>100</SumNetTotal>
            <SumGrossTotal>127</SumGrossTotal>
            <Header>

                <PaymentRefNo>PYM001</PaymentRefNo>
                <Period>1</Period>
                <TransactionID>GLE001</TransactionID>
                <TransactionDate>2019-01-27</TransactionDate>
                <PaymentMethod>MT</PaymentMethod>
                <Description>Payment of raw materials</Description>
                <SystemID>PDUUOR7</SystemID>
                <SourceID>USERJOHN</SourceID>

                <DocumentTotals>
                    <TaxInformationTotals>
                        <TaxType>104</TaxType>
                        <TaxCode>VAT27</TaxCode>
                        <TaxAmount>
                            <AmountHUF>27</AmountHUF>
                            <Amount>27</Amount>
                            <CurrencyCode>HUF</CurrencyCode>
                            <CurrencyAmount>27</CurrencyAmount>
                        </TaxAmount>
                    </TaxInformationTotals>
                    <NetTotal>100</NetTotal>
                    <GrossTotal>127</GrossTotal>
                </DocumentTotals>

            </Header>
        </PaymentHeaders>

        <!-- PYM Lines -->

        <PaymentLines>

            <NumberOfLineEntries>1</NumberOfLineEntries>
            <TotalDebit>0</TotalDebit>
```

```
            <TotalCredit>127</TotalCredit>
            <Line>
                <PaymentRefNo>PYM001</PaymentRefNo>
                <LineNumber>1</LineNumber>
                <SourceDocumentID>PURCHASE_INVOICE001</SourceDocumentID>
                <AccountID>111</AccountID>
                <CustomerID>NULL</CustomerID>
                <SupplierID>SUP001</SupplierID>
                <Description>Sugar</Description>
                <DebitCreditIndicator>C</DebitCreditIndicator>
                <PaymentLineAmount>
                    <Amount>127</Amount>
                    <CurrencyCode>HUF</CurrencyCode>
                    <CurrencyAmount>127</CurrencyAmount>
                    <ExchangeRate>1</ExchangeRate>
                </PaymentLineAmount>
                <TaxInformation>
                    <TaxType>104</TaxType>
                    <TaxCode>VAT27</TaxCode>
                    <TaxPercentage>27</TaxPercentage>
                    <TaxBase>100</TaxBase>
                    <TaxBaseDescription>No description</TaxBaseDescription>
                    <TaxAmount>
                        <AmountHUF>27</AmountHUF>
                        <Amount>27</Amount>
                        <CurrencyCode>HUF</CurrencyCode>
                        <CurrencyAmount>27</CurrencyAmount>
                    </TaxAmount>
                    <TaxExemptionReason>NA</TaxExemptionReason>
                    <TaxDeclarationPeriod>2019-01</TaxDeclarationPeriod>
                </TaxInformation>
            </Line>
        </PaymentLines>
```

Remarks:

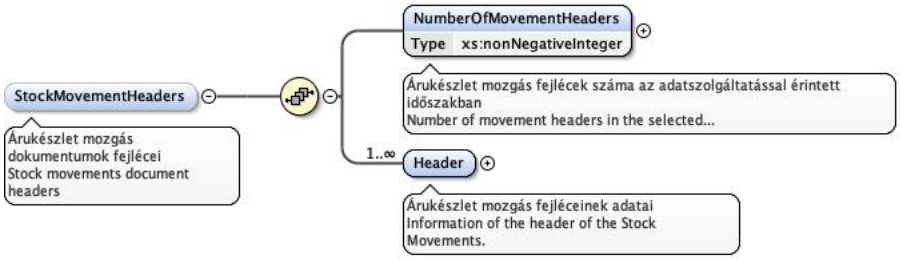
Field	Description
<NumberOfHeaderEntries>	Should reflect the number of payment header entries contained on the xml file. This number should be the same as the TOC file <**NrOfEntriesH**> field on the *PaymentsH/Metadata* structure.

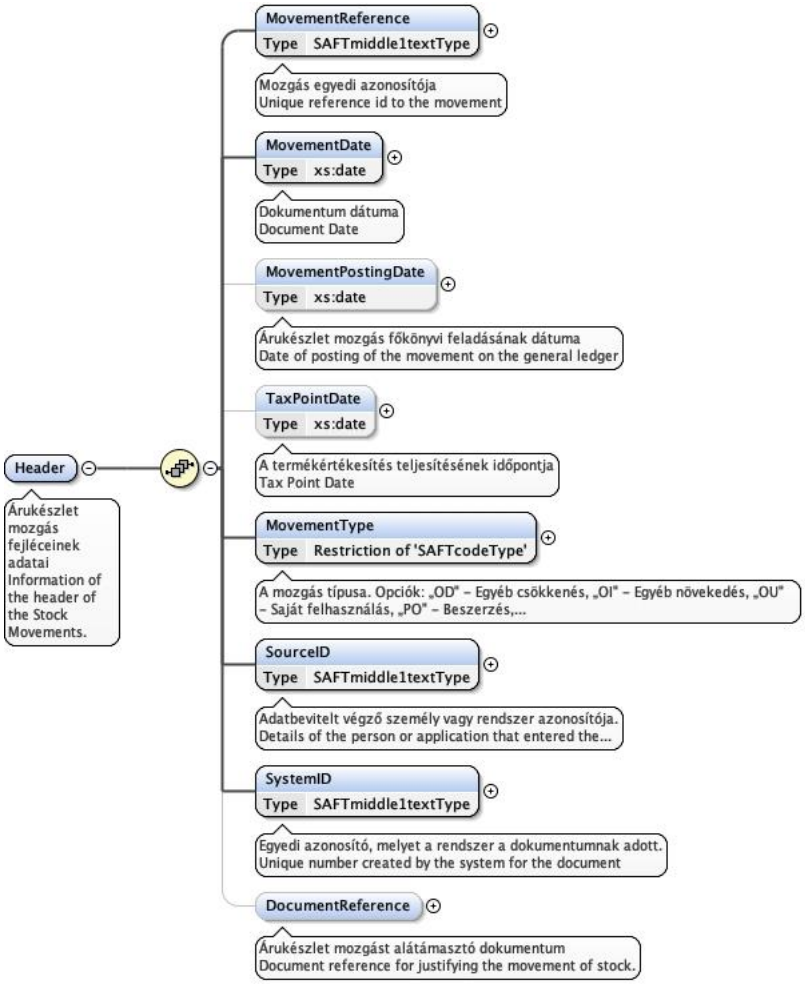
<TotalDebit> / <TotalCredit>	Total debit (inbound cash) or Total Credit (outbound cash) must be populated. The amounts should be equal to the sum of the line debits (receivables) and credits (payments)
<CustomerID>/<SupplierID>	Costumer and Supplier IDs must be populated if there is an outbound payment or inbound receivable. If a clearance is being made, both IDs should be filled, reflecting the debit and credit movement.
<TaxExemptionReason>	When there is any tax exemption, its reason must be disclosed on this field

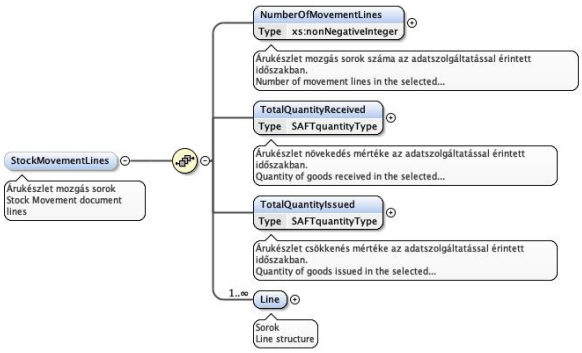
Stock Movements (Movement of Goods)

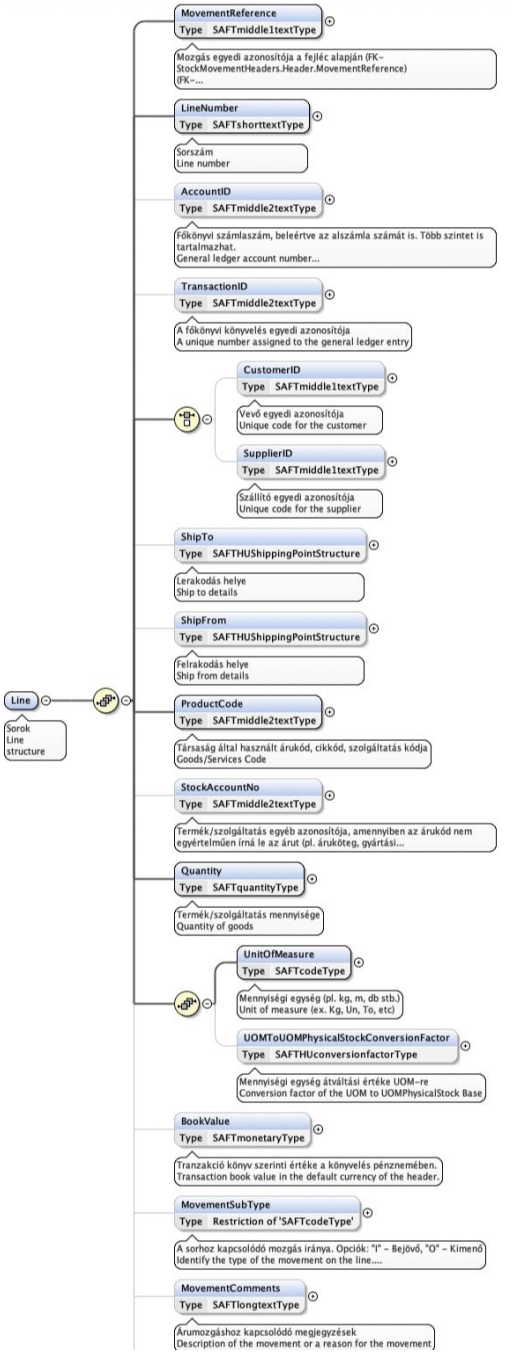
The movement of goods (outbound/inbound stock) from suppliers and to customers.

- `SAFTHU_stock_movement_header.xsd:` containing the header information related to one or more payment.
- `SAFTHU_stock_movement_lines.xsd:` containing the information details (lines) related to one or more payment.




Header
Árukészlet mozgás fejléceinek adatai
Information of the header of the Stock Movements.
MovementReference
Type SAFTmiddle1textType
Mozgás egyedi azonosítója
Unique reference id to the movement
MovementDate
Type xs:date
Dokumentum dátuma
Document Date
MovementPostingDate
Type xs:date
Árukészlet mozgás főkönyvi feladásának dátuma
Date of posting of the movement on the general ledger
TaxPointDate
Type xs:date
A termékértékesítés teljesítésének időpontja
Tax Point Date
MovementType
Type Restriction of 'SAFTcodeType'
A mozgás típusa. Opciók: „OD" – Egyéb csökkenés, „OI" – Egyéb növekedés, „OU" – Saját felhasználás, „PO" – Beszerzés,...
SourceID
Type SAFTmiddle1textType
Adatbevitelt végző személy vagy rendszer azonosítója.
Details of the person or application that entered the...
SystemID
Type SAFTmiddle1textType
Egyedi azonosító, melyet a rendszer a dokumentumnak adott.
Unique number created by the system for the document
DocumentReference
Árukészlet mozgást alátámasztó dokumentum
Document reference for justifying the movement of stock.


StockMovementLines
Árukészlet mozgás sorok
Stock Movement document lines
NumberOfMovementLines
Type xs:nonNegativeInteger
Árukészlet mozgás sorok száma az adatszolgáltatással érintett időszakban.
Number of movement lines in the selected...
TotalQuantityReceived
Type SAFTquantityType
Árukészlet növekedés mértéke az adatszolgáltatással érintett időszakban.
Quantity of goods received in the selected...
TotalQuantityIssued
Type SAFTquantityType
Árukészlet csökkenés mértéke az adatszolgáltatással érintett időszakban.
Quantity of goods issued in the selected...
1..∞
Line
Sorok
Line structure




```
        <!-- -->
        <!-- Stock Movements -->
        <!-- -->

        <!-- Stock Movement Headers -->

        <StockMovementHeaders>

            <NumberOfMovementHeaders>2</NumberOfMovementHeaders>

            <Header>
                <MovementReference>STK001</MovementReference>
                <MovementDate>2019-01-23</MovementDate>
```

```
                <MovementPostingDate>2019-01-23</MovementPostingDate>
                <TaxPointDate>2019-01-23</TaxPointDate>
                <MovementType>SA</MovementType>
                <SourceID>USERJOHN</SourceID>
                <SystemID>STK001_IID001</SystemID>

                <DocumentReference>
                    <DocumentType>DN</DocumentType>
                    <DocumentNumber>DELIV_NOTE_001</DocumentNumber>
                    <DocumentLine>1</DocumentLine>
                </DocumentReference>
            </Header>

            <Header>
                <MovementReference>STK002</MovementReference>
                <MovementDate>2019-01-31</MovementDate>
                <MovementPostingDate>2019-01-31</MovementPostingDate>
                <TaxPointDate>2019-01-31</TaxPointDate>
                <MovementType>PO</MovementType>
                <SourceID>USERMARY</SourceID>
                <SystemID>STK002_IID002</SystemID>

                <DocumentReference>
                    <DocumentType>DN</DocumentType>
                    <DocumentNumber>MI001</DocumentNumber>
                    <DocumentLine>1</DocumentLine>
                </DocumentReference>
            </Header>

        </StockMovementHeaders>

        <!-- Stock Movement Lines -->

        <StockMovementLines>

            <NumberOfMovementLines>2</NumberOfMovementLines>


            <TotalQuantityReceived>10</TotalQuantityReceived>
            <TotalQuantityIssued>20</TotalQuantityIssued>

            <Line>
                <MovementReference>STK001</MovementReference>
                <LineNumber>1</LineNumber>
                <AccountID>2301</AccountID>
                <TransactionID>TR002</TransactionID>
                <CustomerID>CST001</CustomerID>

                <ShipTo>

                    <DeliveryID>DELID001</DeliveryID>
                    <DeliveryDate>2019-01-23</DeliveryDate>

                    <!--- We don't have the Warehouse ID as it is from the customer.
Populated with NULL if we dont have info ??? -->
                    <WarehouseID>NULL</WarehouseID>

                    <Address>
                        <SimpleAddress>
                            <CountryCode>HU</CountryCode>
                            <Region>Budapest</Region>
                            <PostalCode>1007</PostalCode>
                            <City>Budapest</City>
                            <AdditionalAddressDetail>Kárpát utca
999</AdditionalAddressDetail>
                        </SimpleAddress>
                    </Address>

                </ShipTo>

                <ShipFrom>
```

```
                    <DeliveryID>DELID001</DeliveryID>
                    <DeliveryDate>2019-01-23</DeliveryDate>

                    <!--- As we are issuing an item from stock, our source Warehouse ID
must be posted -->
                    <WarehouseID>WH001</WarehouseID>

                    <Address>
                        <SimpleAddress>
                            <CountryCode>HU</CountryCode>
                            <Region>Budapest</Region>
                            <PostalCode>1007</PostalCode>
                            <City>Budapest</City>
                            <AdditionalAddressDetail>Kárpát utca
100</AdditionalAddressDetail>
                        </SimpleAddress>
                    </Address>

                </ShipFrom>

                <ProductCode>PRD001</ProductCode>
                <StockAccountNo>23000</StockAccountNo>
                <Quantity>20</Quantity>
                <UnitOfMeasure>KG</UnitOfMeasure>

<UOMToUOMPhysicalStockConversionFactor>1</UOMToUOMPhysicalStockConversionFactor>
                <BookValue>100</BookValue>

                <MovementSubType>O</MovementSubType>
                <MovementComments>Delivery Note from INV001</MovementComments>

                <TaxInformation>
                    <TaxType>104</TaxType>
                    <TaxCode>VAT27</TaxCode>
                    <TaxPercentage>27</TaxPercentage>
                    <TaxBase>100</TaxBase>
                    <TaxBaseDescription>fOK</TaxBaseDescription>
                    <TaxAmount>
                        <AmountHUF>27</AmountHUF>
                        <Amount>27</Amount>
                        <CurrencyCode>HUF</CurrencyCode>
                        <CurrencyAmount>27</CurrencyAmount>
                    </TaxAmount>
                    <TaxExemptionReason>NULL</TaxExemptionReason>
                    <TaxDeclarationPeriod>2019-01</TaxDeclarationPeriod>
                </TaxInformation>

            </Line>

            <Line>
                <MovementReference>STK002</MovementReference>
                <LineNumber>1</LineNumber>
                <AccountID>23004</AccountID>
                <TransactionID>TR00123</TransactionID>
                <SupplierID>SUP001</SupplierID>

                <ShipTo>

                    <DeliveryID>DELID001</DeliveryID>
                    <DeliveryDate>2019-01-23</DeliveryDate>


                    <WarehouseID>WH001</WarehouseID>

                    <Address>
                        <SimpleAddress>
                            <CountryCode>HU</CountryCode>
                            <Region>Budapest</Region>
                            <PostalCode>1007</PostalCode>
                            <City>Budapest</City>
                            <AdditionalAddressDetail>Kárpát utca
```

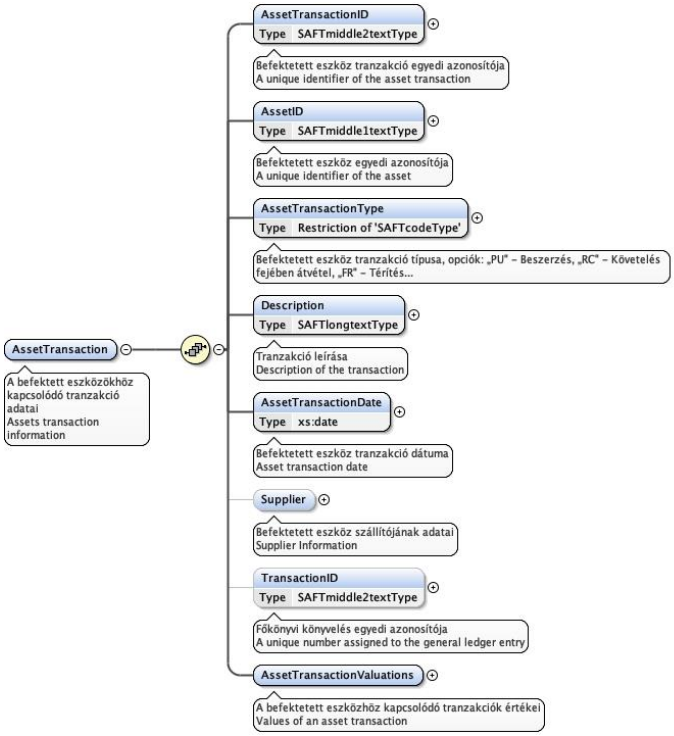
```
100</AdditionalAddressDetail>
                        </SimpleAddress>
                    </Address>

                </ShipTo>

                <ShipFrom>

                    <DeliveryID>DELID001</DeliveryID>
                    <DeliveryDate>2019-01-23</DeliveryDate>

                    <!--- We don't have the Warehouse ID as it is from the supplier -->
                    <WarehouseID>WH001</WarehouseID>

                    <Address>
                        <SimpleAddress>
                            <CountryCode>HU</CountryCode>
                            <Region>Budapest</Region>
                            <PostalCode>1007</PostalCode>
                            <City>Budapest</City>
                            <AdditionalAddressDetail>Kárpát utca
999</AdditionalAddressDetail>
                        </SimpleAddress>
                    </Address>

                </ShipFrom>

                <ProductCode>PRD002</ProductCode>
                <StockAccountNo>23000</StockAccountNo>
                <Quantity>10</Quantity>
                <UnitOfMeasure>KG</UnitOfMeasure>

<UOMToUOMPhysicalStockConversionFactor>1</UOMToUOMPhysicalStockConversionFactor>
                <BookValue>50</BookValue>
                <MovementSubType>I</MovementSubType>
                <MovementComments>Supplier Delivery Note from PO001</MovementComments>

                <TaxInformation>
                    <TaxType>104</TaxType>
                    <TaxCode>VAT27</TaxCode>
                    <TaxPercentage>27</TaxPercentage>
                    <TaxBase>50</TaxBase>
                    <TaxBaseDescription>fOK</TaxBaseDescription>
                    <TaxAmount>
                        <AmountHUF>13.5</AmountHUF>
                        <Amount>13.5</Amount>
                        <CurrencyCode>HUF</CurrencyCode>
                        <CurrencyAmount>27</CurrencyAmount>
                    </TaxAmount>
                    <TaxExemptionReason>NULL</TaxExemptionReason>
                    <TaxDeclarationPeriod>2019-01</TaxDeclarationPeriod>
                </TaxInformation>

            </Line>

        </StockMovementLines>
```

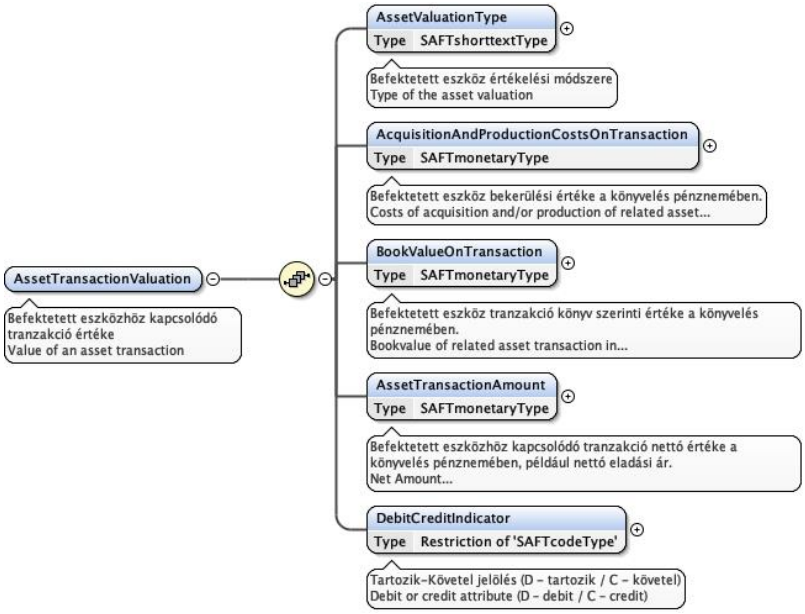
Remarks:

Field	Description
<NumberOfMovementHeaders>	Should reflect the number of stock movements contained on the xml file. This number should be the same as the TOC file <**NrOfEntriesH**> field on the *StockMovementsH/Metadata* structure.
<**WarehouseID**>	The **<WarehouseID>** must be populated with the information of the company's warehouse, in order to register the source or the destination of the outbound or inbound stock. If the identification is not available, it must be populated with NULL.
<TransactionID>, <ProductCode>, <StockAccountNo>, <UnitOfMeasure>, <TaxType>, <TaxCode>	The fields <**TransactionID**>, **<ProductCode>, <StockAccountNo>**, **<UnitOfMeasure>** , **<TaxType>, <TaxCode>**, must refer the corresponding posting on the GL transaction, units, product, taxes and chart of accounts master data.
<Bookvalue>	The stock value of the movement as it is posted on GL.
<MovementReference>	Reference to the header document. FK: <**StockMovementHeaders**>.<**Header**>.<**MovementReference**>

Asset Transactions

The asset transactions of a company. Assets acquired, sold, depreciations, scrapping amongst others.






```
<AssetTransactions>

            <NumberOfAssetTransactions>2</NumberOfAssetTransactions>

            <AssetTransaction>
                <AssetTransactionID>ASSTR001</AssetTransactionID>
                <AssetID>VW001</AssetID>
                <AssetTransactionType>PU</AssetTransactionType>
                <Description>Volkswagem POLO</Description>
                <AssetTransactionDate>2019-01-02</AssetTransactionDate>
                <Supplier>
                    <SupplierName>VW Budapest</SupplierName>
                    <SupplierID>SUPL034</SupplierID>
                </Supplier>

                <TransactionID>TR034</TransactionID>

                <AssetTransactionValuations>
                    <AssetTransactionValuation>
                        <AssetValuationType>MARKETVALUE</AssetValuationType>

<AcquisitionAndProductionCostsOnTransaction>100000</AcquisitionAndProductionCostsOnTransa
ction>
                        <BookValueOnTransaction>100000</BookValueOnTransaction>
                        <AssetTransactionAmount>100000</AssetTransactionAmount>
                        <DebitCreditIndicator>D</DebitCreditIndicator>
                    </AssetTransactionValuation>
                </AssetTransactionValuations>
            </AssetTransaction>

            <AssetTransaction>

                <AssetTransactionID>ASSTR002</AssetTransactionID>
                <AssetID>MACH001</AssetID>
                <AssetTransactionType>PU</AssetTransactionType>
                <Description>Sewing Machine</Description>
                <AssetTransactionDate>2019-01-02</AssetTransactionDate>
```

```
                <Supplier>
                    <SupplierName>Sewing Company</SupplierName>
                    <SupplierID>SUPL040</SupplierID>
                </Supplier>

                <TransactionID>TR040</TransactionID>

                <AssetTransactionValuations>
                    <AssetTransactionValuation>
                        <AssetValuationType>COSTMETHOD</AssetValuationType>

<AcquisitionAndProductionCostsOnTransaction>200000</AcquisitionAndProductionCostsOnTransa
ction>
                        <BookValueOnTransaction>200000</BookValueOnTransaction>
                        <AssetTransactionAmount>200000</AssetTransactionAmount>
                        <DebitCreditIndicator>D</DebitCreditIndicator>
                    </AssetTransactionValuation>
                </AssetTransactionValuations>
            </AssetTransaction>

        </AssetTransactions>
```

Remarks:

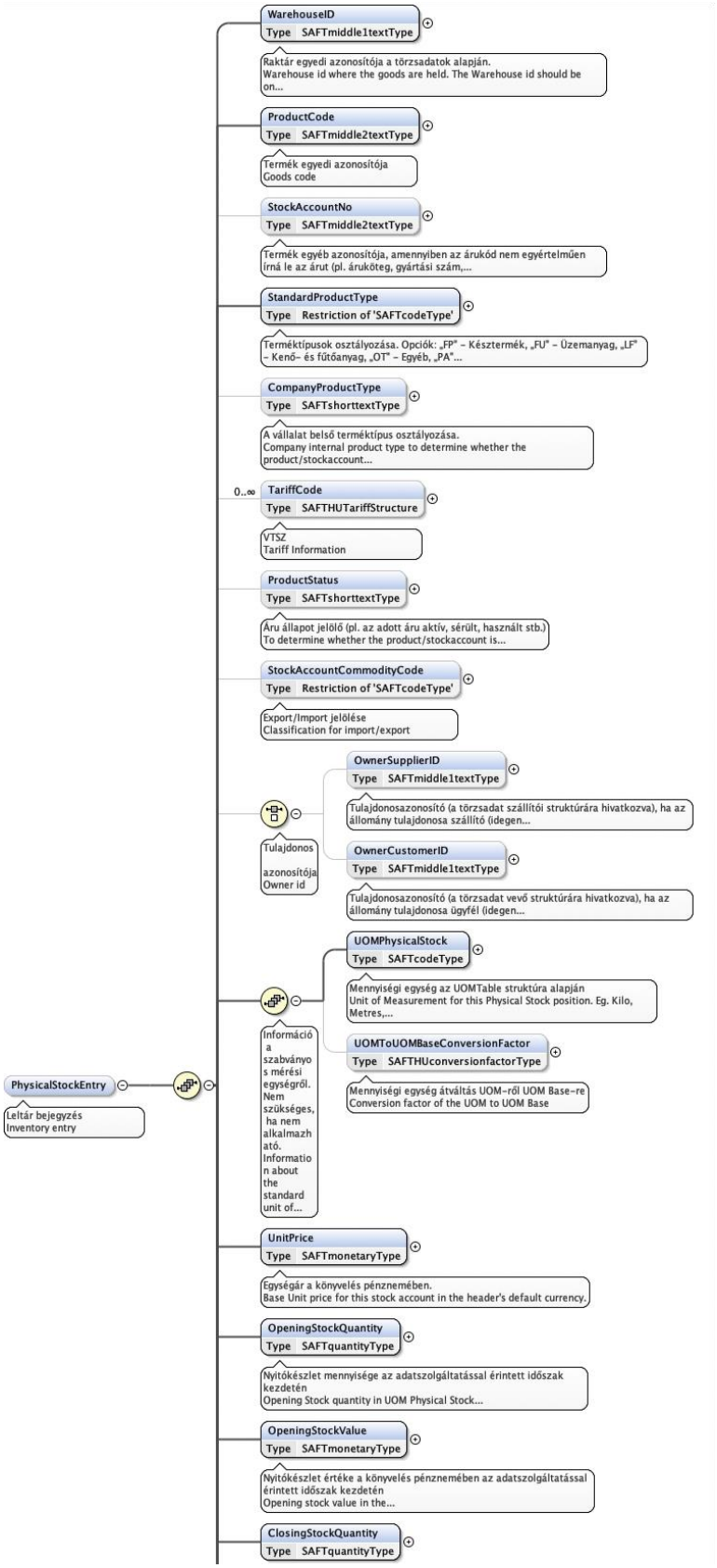
Field	Description
<NumberOfAssetTransactions>	Should reflect the number of asset transactions contained on the xml file. This number should be the same as the TOC file <**NrOfEntriesH**> field on the *AssetTransactions/Metadata* structure. As this file will not have header/line partitioning, the number must be only populated on the **NrOfEntriesH**.
<**WarehouseID**>	The **<WarehouseID>** must be populated with the information of the company's warehouse, in order to register the source or the destination of the outbound or inbound stock. If the identification is not available, it must be populated with NULL.
<Bookvalue>	The stock value of the movement as it is posted on GL.
<MovementReference>	Reference to the header document. FK: **<StockMovementHeaders>.<Header>.<MovementReference>**
<TransactionID>	If the data was originated on an integrated system, the general ledger transaction id must be filled. This should be the same <**TransactionID**> value as in the *GeneralLedgerEntriesHeaders* and *GeneralLedgerEntriesLines* structures.

Reporting Data

The reporting data sets, contain specific ERP reporting (Physical Stock, Outstanding Invoices) and VAT filing. Those reports are generated by the information provided by the ERP transactions.

Physical Stock

The physical stock entries are used to track stock item valuations. The physical stock must relate with the stock movements (and their value), generated by delivery notes, purchase invoices, sales invoices and other transactions that imply changes on the inventory.


PhysicalStockEntry
Leltár bejegyzés
Inventory entry
WarehouseID
Type SAFTmiddle1textType
Raktár egyedi azonosítója a törzsadatok alapján.
Warehouse id where the goods are held. The Warehouse id should be on...
ProductCode
Type SAFTmiddle2textType
Termék egyedi azonosítója
Goods code
StockAccountNo
Type SAFTmiddle2textType
Termék egyéb azonosítója, amennyiben az árukód nem egyértelműen írná le az árut (pl. árukőteg, gyártási szám,...
StandardProductType
Type Restriction of 'SAFTcodeType'
Terméktípusok osztályozása. Opciók: „FP" – Késztermék, „FU" – Üzemanyag, „LF" – Kenő- és fűtőanyag, „OT" – Egyéb, „PA"...
CompanyProductType
Type SAFTshorttextType
A vállalat belső terméktípus osztályozása.
Company internal product type to determine whether the product/stockaccount...
0...∞
TariffCode
Type SAFTHUTariffStructure
VTSZ
Tariff Information
ProductStatus
Type SAFTshorttextType
Áru állapot jelölő (pl. az adott áru aktív, sérült, használt stb.)
To determine whether the product/stockaccount is...
StockAccountCommodityCode
Type Restriction of 'SAFTcodeType'
Export/Import jelölése
Classification for import/export
Tulajdonos azonosítója
Owner id
OwnerSupplierID
Type SAFTmiddle1textType
Tulajdonosazonosító (a törzsadat szállítói struktúrára hivatkozva), ha az állomány tulajdonosa szállító (idegen...
OwnerCustomerID
Type SAFTmiddle1textType
Tulajdonosazonosító (a törzsadat vevő struktúrára hivatkozva), ha az állomány tulajdonosa ügyfél (idegen...
Információ a szabványos mérési egységről. Nem szükséges, ha nem alkalmazható. Information about the standard unit of...
UOMPhysicalStock
Type SAFTcodeType
Mennyiségi egység az UOMTable struktúra alapján
Unit of Measurement for this Physical Stock position. Eg. Kilo, Metres,...
UOMToUOMBaseConversionFactor
Type SAFTHUconversionfactorType
Mennyiségi egység átváltás UOM-ről UOM Base-re
Conversion factor of the UOM to UOM Base
UnitPrice
Type SAFTmonetaryType
Egységár a könyvelés pénznemében.
Base Unit price for this stock account in the header's default currency.
OpeningStockQuantity
Type SAFTquantityType
Nyitókészlet mennyisége az adatszolgáltatással érintett időszak kezdetén
Opening Stock quantity in UOM Physical Stock...
OpeningStockValue
Type SAFTmonetaryType
Nyitókészlet értéke a könyvelés pénznemében az adatszolgáltatással érintett időszak kezdetén
Opening stock value in the...
ClosingStockQuantity
Type SAFTquantityType

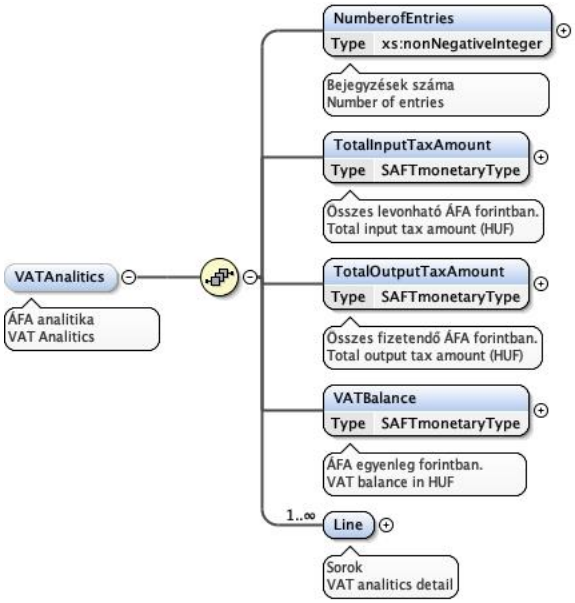
```
        <!-- -->
        <!-- Physical Stock -->
        <!-- -->

        <PhysicalStock>

            <PhysicalStockEntry>

                <WarehouseID>WH001</WarehouseID>
                <ProductCode>PRD001</ProductCode>
                <StockAccountNo>23000</StockAccountNo>
                <StandardProductType>PS</StandardProductType>
                <CompanyProductType>DAIRYPROD</CompanyProductType>

                <TariffCode>
                    <TariffCodeType>STDTAR</TariffCodeType>
                    <TariffCodeValue>10</TariffCodeValue>
                </TariffCode>

                <ProductStatus>ACTIVE</ProductStatus>
                <StockAccountCommodityCode>Import</StockAccountCommodityCode>

                <!-- If there is any consignment, and the Owner is not the company. The
supplier must be on Master Data -->
                <OwnerSupplierID>SUPL001</OwnerSupplierID>

                <UOMPhysicalStock>LTR</UOMPhysicalStock>
                <UOMToUOMBaseConversionFactor>-1</UOMToUOMBaseConversionFactor>

                <UnitPrice>10</UnitPrice>

                <!-- Opening balances must equal to previous Fiscal Year closing
procedures -->
                <OpeningStockQuantity>10</OpeningStockQuantity>
                <OpeningStockValue>100</OpeningStockValue>

                <!-- ClosingStockQuantity = OpeningStockQuantity + TotalIncreaseQuantity
- TotalDecreaseQuantitiy -->
                <ClosingStockQuantity>5</ClosingStockQuantity>
                <!-- ClosingStockValue = OpeningStockValue + TotalIncreaseValue -
TotalDecreaseValue -->
                <ClosingStockValue>50</ClosingStockValue>

                <TotalIncreaseQuantity>20</TotalIncreaseQuantity>
                <TotalIncreaseValue>200</TotalIncreaseValue>
                <TotalDecreaseQuantitiy>25</TotalDecreaseQuantitiy>
                <TotalDecreaseValue>250</TotalDecreaseValue>

                <StockCharacteristics>
                    <StockCharacteristic>Pack</StockCharacteristic>
                    <StockCharacteristicValue>XL</StockCharacteristicValue>
                </StockCharacteristics>

            </PhysicalStockEntry>

        </PhysicalStock>
```

Remarks:

Field	Description
< **WarehouseID**>, <**ProductCode**>, <**StockAccountNo**>, <**OwnerSupplierID**>, <**UOMPhysicalStock** >	These fields, must refer to the corresponding master data entries. E. g. **<ProductCode>,** must refer the **<MasterData>.<Products>.<Product>.<ProductCode>**

VAT Analytics

The VAT Analytics data submission from the VAT Law requirement.




```
        <!-- -->
        <!-- VAT Analytics -->
        <!-- -->

        <VATAnalitics>

            <NumberOfEntries>2</NumberOfEntries>
            <TotalInputTaxAmount>27</TotalInputTaxAmount>
            <TotalOutputTaxAmount>54</TotalOutputTaxAmount>

            <VATBalance>27</VATBalance>

            <Line>

                <LineNumber>1</LineNumber>
                <VATAccountID>467</VATAccountID>

                <!-- Unique source document or the aggregated posting -->
                <SourceDocumentID>AGR001</SourceDocumentID>
                <SourceDocumentDate>2019-01-11</SourceDocumentDate>

                <TaxPointDate>2019-01-11</TaxPointDate>

                <DeliveryPeriod>
                    <FromDate>2021-01-11</FromDate>
                    <ToDate>2020-01-12</ToDate>
                </DeliveryPeriod>

                <GLPostingDate>2019-01-11</GLPostingDate>
                <DueDate>2019-03-11</DueDate>
                <PaymentDate>2020-01-10</PaymentDate>

                <Taxinformation>
```

```
                <TaxType>104</TaxType>
                <TaxCode>VAT27</TaxCode>
                <TaxPercentage>27</TaxPercentage>
                <TaxBase>200</TaxBase>

                <TaxAmount>
                    <AmountHUF>54</AmountHUF>
                    <Amount>54</Amount>
                    <CurrencyCode>HUF</CurrencyCode>
                    <CurrencyAmount>54</CurrencyAmount>
                </TaxAmount>

                <TaxDeclarationPeriod>2019-01</TaxDeclarationPeriod>

            </Taxinformation>

            <TransactionID>TR0001</TransactionID>

            <GrossTotal>
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                <Amount>254</Amount>
                <CurrencyCode>HUF</CurrencyCode>
                <CurrencyAmount>254</CurrencyAmount>
                <ExchangeRate>1</ExchangeRate>
            </GrossTotal>

            <NetTotal>
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                <Amount>200</Amount>
                <CurrencyCode>HUF</CurrencyCode>
                <CurrencyAmount>200</CurrencyAmount>
                <ExchangeRate>1</ExchangeRate>
            </NetTotal>

            <Description></Description>
            <CustomerID>CST001</CustomerID>

            <TaxDeclarationInfo>
                <TaxDeclarationRowID>1</TaxDeclarationRowID>
                <TaxDeclarationRowDescription>VAT PAID</TaxDeclarationRowDescription>
            </TaxDeclarationInfo>

        </Line>

        <Line>

            <LineNumber>2</LineNumber>
            <VATAccountID>466</VATAccountID>

            <!-- Unique source document or the aggregated posting -->
            <SourceDocumentID>AGR002</SourceDocumentID>
            <SourceDocumentDate>2019-01-11</SourceDocumentDate>

            <TaxPointDate>2019-01-11</TaxPointDate>

            <GLPostingDate>2019-01-11</GLPostingDate>
            <DueDate>2019-01-11</DueDate>
            <PaymentDate>2019-05-31</PaymentDate>

            <Taxinformation>

                <TaxType>104</TaxType>
                <TaxCode>VAT27</TaxCode>
                <TaxPercentage>27</TaxPercentage>
                <TaxBase>100</TaxBase>

                <TaxAmount>
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                    <Amount>27</Amount>
                    <CurrencyCode>HUF</CurrencyCode>
```

```
                        <CurrencyAmount>27</CurrencyAmount>
                    </TaxAmount>

                    <TaxDeclarationPeriod>2019-01</TaxDeclarationPeriod>

                </Taxinformation>

                <TransactionID>TR0002</TransactionID>

                <GrossTotal>
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                    <Amount>127</Amount>
                    <CurrencyCode>HUF</CurrencyCode>
                    <CurrencyAmount>127</CurrencyAmount>
                    <ExchangeRate>1</ExchangeRate>
                </GrossTotal>

                <NetTotal>
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                    <Amount>100</Amount>
                    <CurrencyCode>HUF</CurrencyCode>
                    <CurrencyAmount>100</CurrencyAmount>
                    <ExchangeRate>1</ExchangeRate>
                </NetTotal>

                <Description></Description>
                <SupplierID>SUP001</SupplierID>

                <TaxDeclarationInfo>
                    <TaxDeclarationRowID>1</TaxDeclarationRowID>
                    <TaxDeclarationRowDescription>VAT
DEDUCT</TaxDeclarationRowDescription>
                </TaxDeclarationInfo>

            </Line>

        </VATAnalitics>
```
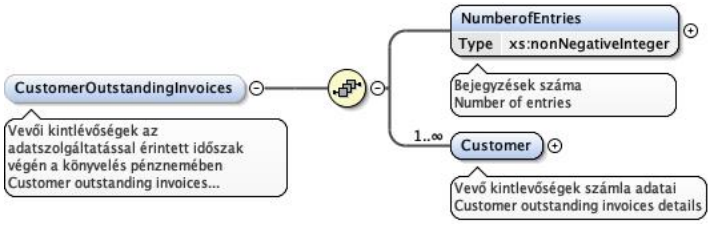
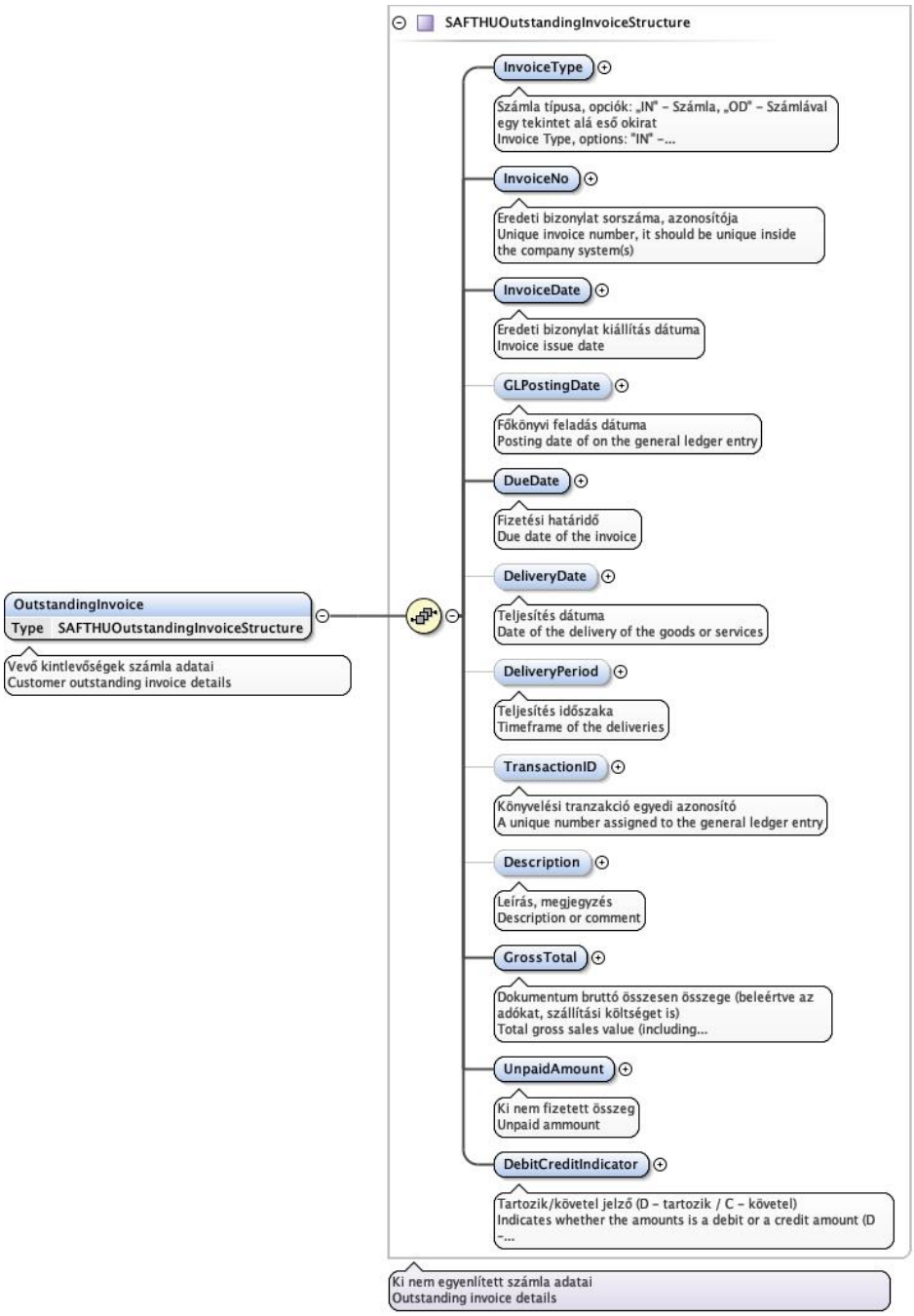

Remarks:

Field	Description
<NumberOfEntries>,	The number of line entries of the declaration
<TotalInputTaxAmount>	Amount of tax deduction
<TotalOutputTaxAmount>	Amount of tax paid
<SourceDocumentID>	The GL transaction that originated the VAT payment/deduction, with lines aggregated by tax percentage/tax type

Customer Outstanding Invoices

The disclosure of non-payed invoices from customers. Possible impacts on CIT calculation due to revenue loss, write offs and other impairments.


CustomerOutstandingInvoices
Vevői kintlévőségek az adatszolgáltatással érintett időszak végén a könyvelés pénznemében
Customer outstanding invoices...
NumberofEntries
Type xs:nonNegativeInteger
Bejegyzések száma
Number of entries
1..∞
Customer
Vevő kintlevőségek számla adatai
Customer outstanding invoices details


SAFTHUOutstandingInvoiceStructure
InvoiceType
Számla típusa, opciók: „IN" – Számla, „OD" – Számlával egy tekintet alá eső okirat
Invoice Type, options: "IN" –...
InvoiceNo
Eredeti bizonylat sorszáma, azonosítója
Unique invoice number, it should be unique inside the company system(s)
InvoiceDate
Eredeti bizonylat kiállítás dátuma
Invoice issue date
GLPostingDate
Főkönyvi feladás dátuma
Posting date of on the general ledger entry
DueDate
Fizetési határidő
Due date of the invoice
DeliveryDate
Teljesítés dátuma
Date of the delivery of the goods or services
DeliveryPeriod
Teljesítés időszaka
Timeframe of the deliveries
TransactionID
Könyvelési tranzakció egyedi azonosító
A unique number assigned to the general ledger entry
Description
Leírás, megjegyzés
Description or comment
GrossTotal
Dokumentum bruttó összesen összege (beleértve az adókat, szállítási költséget is)
Total gross sales value (including...
UnpaidAmount
Ki nem fizetett összeg
Unpaid ammount
DebitCreditIndicator
Tartozik/követel jelző (D – tartozik / C – követel)
Indicates whether the amounts is a debit or a credit amount (D –...
OutstandingInvoice
Type SAFTHUOutstandingInvoiceStructure
Vevő kintlevőségek számla adatai
Customer outstanding invoice details
Ki nem egyenlített számla adatai
Outstanding invoice details

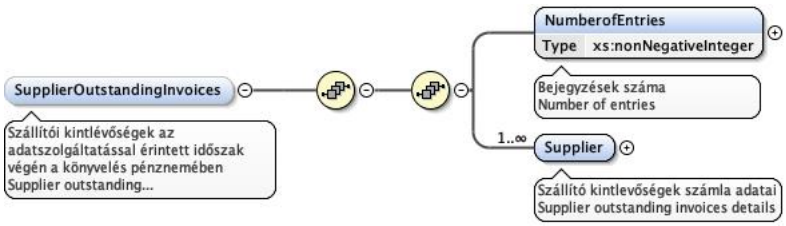
```
<CustomerOutstandingInvoices>
            <NumberofEntries>1</NumberofEntries>
            <Customer>
                <CustomerID> CST001</CustomerID>
                <CustomerName> SuperMarkets of Pest KFT</CustomerName>
                <TotalDebit>-220086400.40</TotalDebit>
                <TotalCredit>921872188.95</TotalCredit>
                <OutstandingInvoice>
                    <InvoiceType>OD</InvoiceType>
                    <InvoiceNo>3431921199</InvoiceNo>
                    <InvoiceDate>2019-12-19</InvoiceDate>
                    <GLPostingDate>2020-10-09Z</GLPostingDate>
                    <DueDate>2020-10-09Z</DueDate>
                    <DeliveryDate>2021-06-13Z</DeliveryDate>
                    <DeliveryPeriod>
                    </DeliveryPeriod>
                    <TransactionID>1003431921199</TransactionID>
                    <Description>Invoice Posting</Description>
                    <GrossTotal>
                        <Amount>1375999138.08</Amount>
                        <CurrencyCode>HUF</CurrencyCode>
                        <CurrencyAmount>1623289137.10</CurrencyAmount>
                    </GrossTotal>
                    <UnpaidAmount>
                        <Amount>635157355.84</Amount>
                        <CurrencyCode>HUF</CurrencyCode>
                        <CurrencyAmount>1030326508.94</CurrencyAmount>
                    </UnpaidAmount>
                    <DebitCreditIndicator>D</DebitCreditIndicator>
                </OutstandingInvoice>
            </Customer>
        </CustomerOutstandingInvoices>
```

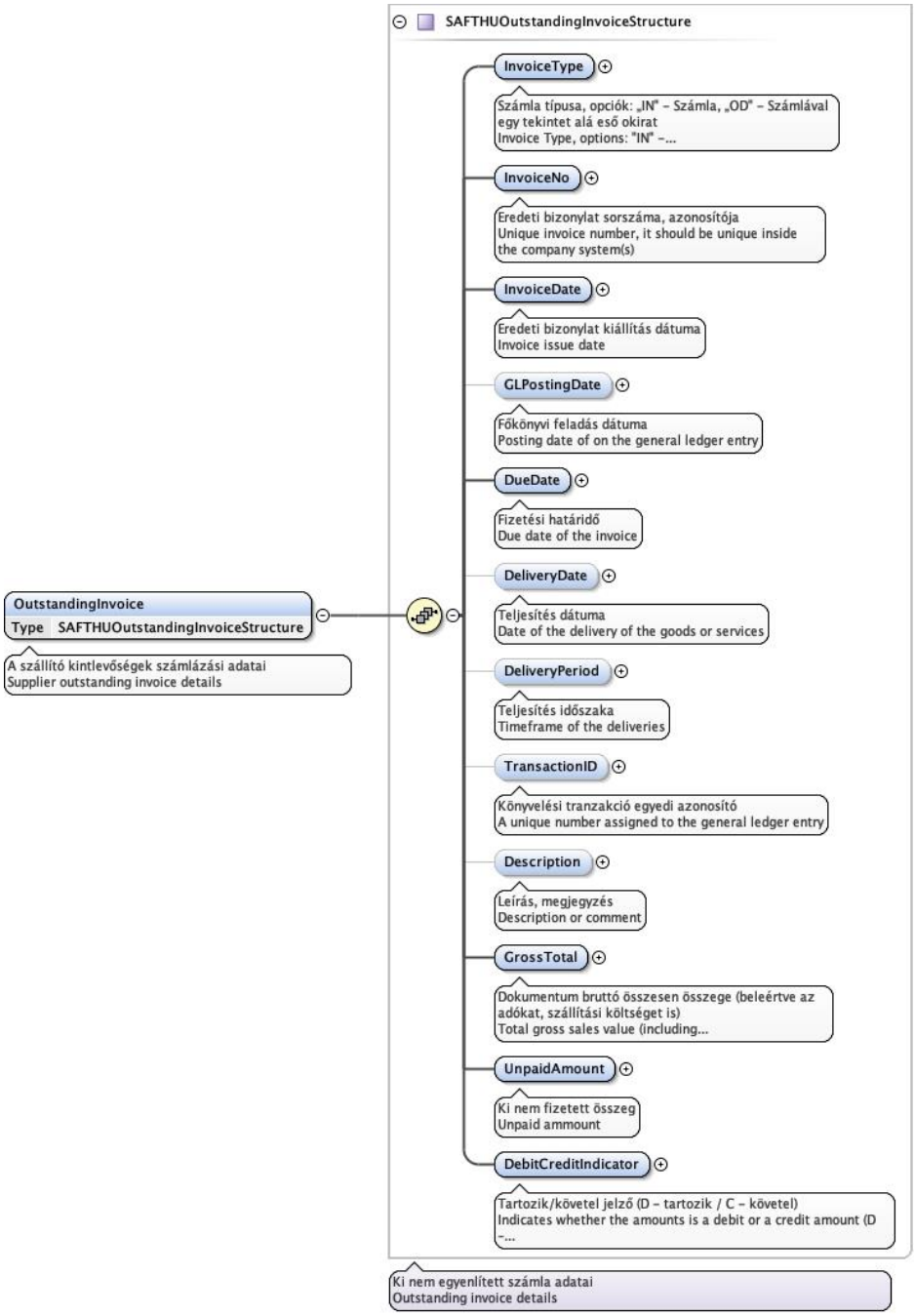
Field	Description
<**NumberOfEntries**>,	The number of line outstanding sales invoices receivables
<CustomerID>	Must refer CustomerID on MasterData entries
<InvoiceNo>	InvoiceNo may refer invoices from past Fiscal Years, so they should exist on previous Fiscal Years submissions. If the invoice is from the current year, it must exist

Remarks:

Supplier Outstanding Invoices

The disclosure of non-payed invoices to Suppliers. Possible impacts on CIT calculation due to issues on inventory valuations, over charged costs and other impairments.






```
<SupplierOutstandingInvoices>
            <NumberofEntries>1</NumberofEntries>
            <Supplier>
                <SupplierID>SUP001</SupplierID>
                <SupplierName>SuperWine Pest ZRT</SupplierName>
                <TotalDebit>-36127475.62</TotalDebit>
                <TotalCredit>-1178531357.44</TotalCredit>
                <OutstandingInvoice>
                    <InvoiceType>OD</InvoiceType>
                    <InvoiceNo> 1239211001</InvoiceNo>
                    <InvoiceDate>2021-02-04</InvoiceDate>
```

```
                    <GLPostingDate>2021-03-08</GLPostingDate>
                    <DueDate>2020-10-28Z</DueDate>
                    <DeliveryDate>2020-12-02Z</DeliveryDate>
                    <DeliveryPeriod>
                    </DeliveryPeriod>
                    <TransactionID> 991239211001</TransactionID>
                    <Description>Invoice Posting</Description>
                    <GrossTotal>
                        <Amount>1626821567.85</Amount>
                        <CurrencyCode>HUF</CurrencyCode>
                        <CurrencyAmount>215513567.25</CurrencyAmount>
                    </GrossTotal>
                    <UnpaidAmount>
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                        <CurrencyCode>HUF</CurrencyCode>
                        <CurrencyAmount>-1331501261.32</CurrencyAmount>
                    </UnpaidAmount>
                    <DebitCreditIndicator>D</DebitCreditIndicator>
                </OutstandingInvoice>
            </Supplier>
        </SupplierOutstandingInvoices>
```

Remarks:

Field	Description
<**NumberOfEntries**>,	The number of line outstanding sales invoices receivables
<CustomerID>	Must refer CustomerID on MasterData entries
<InvoiceNo>	InvoiceNo may refer invoices from past Fiscal Years, so they should exist on previous Fiscal Years submissions. If the invoice is from the current year, it must exist

ANNEX I – File issuing from different ERPs and Subsystems

Master Data

- Master data must be issued by the system that generated the system transactions or by an MDM (Master Data Management) system.
- As the referential integrity must be maintained, every transaction must refer a valid Master Data unique key or definition. On issuing from different subsystems, key uniqueness must be ensured.
- General Ledger (Chart of Accounts): Must be issued from the system that posts the general ledger entries (or by an MDM system). If the accounting ERP system is changed in the middle of a fiscal year, the Chart of Accounts must be imported to the newer system.

Sales/Purchase Documents

- Commercial documents can be issued by different subsystems, ensuring the uniqueness of the document ID.
- The tax entity, referring to the branch of the issued transactions, must be posted.
- The `<SourceBilling>`indicator (field on the sales/purchases transactions, e.g. `<SalesInvoicesHeaders>`), the will state if the transaction is being issued from an integrated ERP system, a standalone application, an external system, or manually posted on the file.

Accounting Data

- Only one system can generate the Accounting file on a given fiscal year. If the company changes its ERP in the middle of a Fiscal Year, the accounting transactions and general ledger (see Master Data) must be imported to the system used to send the annual fiscal report submissions.

ANNEX II – Tax Type table

Code	Description HU	Description EN
101	Társasági adó	Corporate tax
103	Személyi jövedelemadó	Personal income tax
104	Általános forgalmi adó	Value added tax
115	Egyszerűsített vállalkozási adó	Simplified enterpreneurial tax
119	Rehabilitációs hozzájárulás	Rehabilitation contributions
124	Egészségbiztosítási Alapot megillető bevétel	Revenues owed to the Health Insurance Fund
125	Nyugdíjbiztosítási Alapot megillető bevétel	Revenues owed to the Pension Insurance Fund
144	Munkaadói járulék	Employer contribution
145	Munkavállalói járulék	Employee contribution
146	Játékadó	Gabling tax
149	Munkáltatói táppénz hozzájárulás	Employer's sick pay contribution
152	Egészségügyi hozzájárulás	Health care contribution
172	Nemzeti kulturális járulék	National cultural contribution
182	Szakképzési hozzájárulás	Vocational training contribution
184	Innovációs járulék	Innovation contribution
185	Vállalkozói járulék	Enterpreneurial contribution
186	START-kártya kedvezményes járulék	START-card preferential contribution
187	Korkedvezmény-biztosítási járulék	Early retirement insurance contribution
188	Egészségbiztosítási és munkaerő-piaci járulék	Health insurance and labour market contribution
190	Kifizetőt terhelő ekho	Simplified contribution to public revenues (EKHO) due from payers

191	Magánszemélyt terhelő ekho	Simplified contribution to public revenues (EKHO) due from private idividual
192	Magánnyugdíjpénztári tagdíj 11,1%	11.1% simplified contribution to public revenues (EKHO) witheld from member of private pension fund
193	Nyugdíjas vagy járulékfizetési felsőhatár túllépés esetén fizetendő ekho	Simplified contribution to public revenues (EKHO) to paid by pensioners and individuals exceeding the upper limit of contribution
194	Ekho különadó	Simplified contribution to public revenues (EKHO) surtax
195	Magánnyugdíjpénztári tagdíj 15%	15% simplified contribution to public revenues (EKHO) witheld from member of private pension fund
197	EGT tagállamban biztosított személytől levont ekho	Simplified contribution to public revenues (EKHO) witheld from the income of individuals having an insured status in an EEA country
200	Biztosítási adó	Insurance tax
202	Hitelintézeti járadék	Contribution from credit institution
211	Egyéb kötelezettség	Other payment obligation
214	Átlagadó	Average tax
218	Baleseti adó	Accident tax
221	Eljárási illeték	Payment of duties related to tax procedures
222	Gépjármű vagyonszerzési illeték	Duties on acquiring motor vehicle property
232	Energiaellátók jövedelemadója	Income tax on energy service provider
234	Gyógyszertár szolidaritási díj	Pharmancy solidarity fee
239	Egyszerűsített foglalkoztatásból eredő közteher	Public payments arising from simplified employment
241	Cégautóadó	Tax on company cars
243	Gyógyszerforgalmazók gyógyszertárban forgalmazott, közfinanszírozott gyógyszerek utáni befizetései	Tax on subsidized medicines distributed in pharmacies by pharmacuetical distributors
244	Gyógyszer-nagykereskedők gyógyszertárak részére értékesített,	Subsidized medicines sold to pharmaceutical wholesalers and pharmacies

	közfinanszírozott gyógyszerek utáni befizetései	
246	Gyógyszer ismeretés utáni befizetés	Payments regarding presentations on pharmaceutical products
247	Gyógyászati segédeszköz ismertetés utáni befizetés	Payments regarding presentations on therapeutic equipment
248	Gyógyszertámogatás-többlet sávos kockázatviseléséből eredő befizetés	Payments due for balancing tiered risk arising from excess subsidy provision on medicines
258	Szociális hozzájárulási adó	Social contribution tax
259	Kulturális adó	Cultural tax
283	Gyógyszerforgalmazók gyógyszertárban forgalmazott közfinanszírozott gyógyszerek utáni kiegészítő befizetései	Supplementary payments regarding subsidized medicines distributed in pharmacies by pharmaceutical distributors
288	Kisadózó vállalkozások tételes adója	Specific taxes of small taxpayer businesses
289	Kisvállalati adó	Tax by small businesses
295	Tűzvédelmi hozzájárulás	Fire protection contributions
296	Közművezeték adó	Public utility lines tax
297	Dohányipari vállalkozások egészségügyi hozzájárulása	Health care contribution by tobacco industry businesses
300	Reklámadó	Advertising tax
303	Külföldi vállalkozásnál biztosítási kötelezettséggel járó jogviszonyban foglalkoztatott utáni járulék	Contributions of individuals employed in compulsory insured status at foreign corporations
310	Turizmusfejlesztési hozzájárulás	Contributions to tourism development
312	Elektronikus bírósági eljárási illeték	Fees of electronic court procedures
313	Forgalmazó és befektetési alap különadója	Surtax of distributor and investment funds
314	Pénzügyi tranzakciós illeték	Duties on financial transactions
315	Hitelintézetek 2011-ben kezdődő üzleti- vagy adóévére vonatkozó különadója	Surtax of credit institutions for the business or tax year beginning in 2011
316	Pénzügyi szervezetek különadója	Surtax of financial institutions

339	Környezetterhelési díj	Environmental load fee
342	Bolti kiskereskedelmi tevékenység különadója	Surtax of retail trade
343	Távközlési tevékenység különadója	Surtax of telecommunication
344	Energiaellátó vállalkozási tevékenységének különadója	Surtax of energy service providers
345	Távközlési adó	Telecommunication tax
416	Bevándorlási különadó	Immigration surtax
521	Illeték	Duties
901	Vám	Customs duties
902	Importtermék áfa	VAT of import product
910	Uniós vámbevétel	Community customs duties
911	Külföldi gépjárműadó	Foreign motor-vehicle tax
914	Regisztrációs adó	Registration tax
920	Környezetvédelmi termékdíj	Environmental protection product fee
923	Népegészségügyi termékadó	Public health product tax
941	Üzemanyag energiatermékek jövedéki adója	Fuel energy products excise duty
942	Egyéb termékek jövedéki adója	Excise duty of other products
944	Bérfőzési szeszadó	Distillation excise tax
946	Dohánygyártmány jövedéki adó	Tobacco products excise duty
947	Dohánygyártmány áfa	Tobacco products VAT
950	Villamos energia, földgáz, szén energiatermékek jövedéki adója	Electricity, natural gas, coal energy products excise duty
956	Import jövedéki és energiadó	Import excise duties and energy tax

ANNEX III – Standard chart of accounts

1-3.	ESZKÖZÖK	ASSETS
1.	**Befektetett eszközök**	**Fixed assets**
11	**Immateriális javak**	**Intangible assets**
111	Alapítás, átszervezés aktivált értéke	Capitalized value of formation / reorganization expenses
112	Kisérleti fejlesztés aktivált értéke	Capitalized value of research and development
113	Vagyoni értékű jogok	Concessions, licenses and similar rights
114	Szellemi termékek	Trade-marks, patents, similar assets
115	Üzleti, vagy cégérték	Goodwill
117	Immaterialis javak értékhelyesbítése	Value correction of intangible assets
118	Immateriális javak terven felüli értékcsökkenése és visszavezetése	Extraordinary depreciation of intangible assets and written back
119	Immateriális javak terv szerinti értékcsökkenése	Ordinary depreciation of intangible assets
12-16	**Tárgyi eszközök**	**Tangible assets**
12	Ingatlanok és kapcsolódó vagyoni értékű jogok	Land and buildings, and rights to immovables
121	Földterület	Land
122	Telek, telkesítés	Building plots
123	Épületek, épületrészek, tulajdoni hányadok	Buidlings, parts of buildings, share of property
124	Egyéb építmények	Other structures
125	Üzemkörön kívüli ingatlanok, épületek	Properties outside of sphere of operation
126	Ingatlanhoz kapcsolódó vagyoni értékű jogok	Rights to immovable property

127	Ingatlanok értékhelyesbítése	Value correction of properties
128	Ingatlanok terven felüli értékcsökkenése és visszaírása	Extraordinary depreciation of properties and written back
129	Ingatlanok terv szerinti értékcsökkenése	Ordinary depreciation of properties
13	Műszaki berendezések, gépek, járművek	Technical equipment, machinery, vehicles
131	Termelő gépek, berendezése, szerszámok, gyártóeszközök	Production equipments, machinery, tools
132	Termelésben közvetlenül résztvevő járművek	Vehicles (participating directly in production)
137	Műszaki berendezések, gépjárművek értékhelyesbítése	Value correction of technical equipments, machinery and vehicles
138	Műszaki berendezések, gépjárművek terven felüli értékcsökkenése és annak visszaírása	Extraordinary depreciation of technical equipments, machinery and vehicles and written back
139	Műszaki berendezések, gépjárművek terv szerinti értékcsökkenése	Ordinary depreciation of technical equipments, machinery and vehicles
14	Egyéb berendezések, felszerelések, járművek	Other equipments, fixtures and fittings, vehicles
141	Üzemi (üzleti) gépek, berendezések, felszerelések	Operating (business) equipments, machinery and vehicles
142	Egyéb járművek	Other vehicles
143	Irodai, igazgatási berendezések és felszerelések	Office and administration equipments and machinery
144	Üzemkörön kívüli berendezések, felszerelések, járművek	Equipments, machines and vehicles outside of sphere of operation
147	Egyéb berendezések, felszerelések, járművek értékhelyesbítése	Value correction of other equipments, machinery and vehicles
148	Egyéb berendezések, felszerelések, járművek terven felüli értékcsökkenése és annak visszaírása	Extraordinary depreciation of other equipments, machinery and vehicles and written back
149	Egyéb berendezések, felszerelések, járművek terv szerinti értékcsökkenése	Ordinary depreciation of other equipments, machinery and vehicles
15	Tenyészállatok	Breeding stock
151	Tenyészállatok	Breeding livestock
152	Igásállatok	Draught livestock
153	Egyéb állatok	Other livestock

157	Tenyészállatok értékhelyesbítése	Value correction of breeding (draught and other) livestock
158	Tenyészállatok terven felüli értékcsökkenése és annak visszaírása	Extraordinary depreciation of breeding (draught and other) livestock and written back
159	Tenyészállatok terv szerinti értékcsökkenése	Ordinary depreciation of breeding (draught and other) livestock
16	Beruházások	Investments
161	Befejezelten beruházások	Assets in course of constructions
162	Felújítások (befejezetlen)	Renewal (in progress)
168	Beruházások, felújítások terven felüli értékcsökkenése és annak visszaírása	Extraordinary depreciation of assets in course of constructions and renewals and written back
17-19	**Befektetett pénzügyi eszközök**	**Financial investments**
17	Tulajdoni részesedést jelentő befektetések	Equity participations
171	Tartós részesedés kapcsolt vállalkozásban	Long-term participations in affiliated undertakings
172	Tartós jelentős tulajdoni részesedés	Long-term participations in substantial ownership
173	Egyéb tartós részesedés	Other long-term participations
174	Visszavásárolt saját részvények	Repurchased own shares
177	Részesedések értékhelyesbítése	Value correction of participations
178	Részesedések értékelési különbözete	Valuation difference of participations
179	Részesedés értékvesztése és visszaírása	Loss in value of long-term participations and written back
18	Hitelviszonyt megtestesítő értékpapírok	Debt securities
181	Államkötvények	Goverment bonds
182	Tartós diszkont értékpapírok	Long-term discount securities
183	Kapcsolt vállalkozások értékpapírjai	Securities issued by affiliated undertakings
184	Egyéb tartós értékpapírok	Other long-term securities
188	Értékpapírok értékelési különbözete	Valuation difference of securities

189	Értékpapírok értékvesztése és annak visszaírása	Loss in value of securities and written back
19	Tartósan adott kölcsönök	Long-term loans
191	Tartósan adott kölcsön kapcsolt vállalkozásban	Long-term loans to affiliated undertakings
192	Tartósan adott kölcsön jelentős tulajdoni részesedési viszonyban álló vállalkozásban	Long-term loans to substantial ownership
193	Tartósan adott kölcsön egyéb részesedési viszonyban álló vállalkozásban	Long-term loans to other associated enterprises
194	Egyéb tartósan adott kölcsönök	Other long term loans
195	Tartós bankbetétek	Long-term bank deposits
196	Egyéb tartós bankbetétek	Other long term bank deposits
197	Pénzügyi lizing miatt tartós követelés	Permanent debtors because of financial leasing
198	Vásárolt és kapott tartós követelés	Purchased and received long-term receivables
199	Tartósan adott kölcsönök (és tartós bankbetétek) értékvesztése és annak visszaírása	Loss in value of long-term loans (and long-term bank deposits) and written back
2-3.	**Forgóeszközök**	**Current assets**
2.	**Készletek**	**Inventories**
21-22	**Anyagok**	**Raw materials and consumables**
211	Nyers- és alapanyagok	Raw and base materials
221	Segédanyagok	Auxiliaries
222	Üzem- és fűtőanyag	Fuels and heating materials
223	Fenntartási anyagok	Maintenance materials
224	Építési anyagok	Building materials
225	Egy éven belül elhasználódó anyagi eszközök	Materials with max. one year availability
226	Egyéb anyagok	Other materials

227	Befektetett eszközök közül átsorolt anyagok	Materials from fixed assets
228	Anyagok árkülönbözete	Price difference of materials
229	Anyagok értékvesztése és visszaírása	Loss in value of materials and written back
23	Befejezetlen termelés és félkész termékek	Work in progress, intermediate and semi-finished products
231	Befejezetlen termelés	Work in progress
232	Félkész termékek	Semi-finished products
238	Félkész termékek készletérték-különbözete	Stock value difference of semi-finished products
239	Befejezetlen termékek és félkész termékek értékvesztése és annak visszaírása	Loss in value of work in progress and semi-finished products and written back
24	Növendék-, hízó- és egyéb állatok	Animals for breeding and fattening and other livestock
241	Növendék állatok	Animals for breeding livestock
242	Hízó állatok	Fattening livestock
243	Egyéb állatok	Other livestock
244	Bérbevett állatok	Leased livestock
248	Állatok készletérték-különbözete	Stock value difference of livestock
249	Állatok értékvesztése és visszaírása	Loss in value of livestock and written back
25	Késztermékek	Finished products
251	Késztermékek	Finished products
258	Késztermékek készletérték-különbözete	Stock value difference of finished products
259	Késztermékek értékvesztése és visszaírása	Loss in value of finished products and written back
26-28	Áruk	Goods for sale
26	Kereskedelmi áruk	Commercial goods
261	Áruk, beszerzési áron	Goods at original price
262	Áruk elszámoló áron	Goods at transfer price

263	Áruk árkülönbönbözete	Price difference of goods
264	Áruk eladási áron	Goods at disposal price
265	Áruk árrése	Margin on goods
266	Idegen helyen tárolt, bizományba adott áru	Goods stored in extraneous place
267	Befektetett eszközök közül átsorolt áruk	Goods for sale from fixed assets
268	Értékesítésig átmenetileg használatba vett áruk	Goods temporarily in use until they are sold
269	Kereskedelmi áruk értékvesztése és visszaírása	Loss in value of commercial goods and written back
27	Közvetített szolgáltatás	Meditated services
271	Közvetített szolgáltatás	Meditated services
279	Közvetített szolgáltatás értékvesztése és visszaírása	Loss in value of mediated services and written back
28	Betétdíjas göngyölegek	Returnable packaging
281	Betétdíjas göngyöleg	Returnable packaging
288	Betétdíjas göngyölegek árkülönbözete	Price difference of returnable packaging
289	Betétdíjas göngyölegek értékvesztése és visszaírása	Loss in value of returnable packaging and written back
3.	**Követelések, Pénzügyi eszközök és aktív időbeli elhatárolások**	**Receivables, Liquid assets, Accrued and deferred liabilities**
31	Követelések áruszállításból és szolgáltatásból (vevők)	Trade accounts receivable
311	Vevőkövetelések forintban	Trade accounts receivables (in HUF)
312	Vevőkövetelések devizában	Trade accounts receivables (in foreign currency)
318	Vevőkövetelés értékelési különbözete	Valuation difference of trade accounts receivables
319	Vevőkövetelések értékvesztése és visszaírása	Loss in value of trade accounts receivables and written back
32	Követelések kapcsolt vállalkozással szemben	Accounts receivable from affiliated undertakings
321	Követelések az anyavállalattal szemben	Accounts receivable from the parent company
322	Követelések a leányvállalattal szemben	Accounts receivable from the subsidiaries

323	Követelések a közös vezetésű vállalkozással szemben	Accounts receivable from joint companies
325	Jegyzet, de be nem fizetett tőke anyavállalattól	Unpaid subscribed capital by the parent company
326	Jegyzet, de be nem fizetett tőke leányvállalattól	Unpaid subscribed capital by the subsidiary
327	Jegyzet, de be nem fizetett tőke közös vezetésű vállalattól	Unpaid subscribed capital by joint company
329	Kapcsolt vállalkozással szemberni követelések értékvesztése és visszírása	Loss in value of receivables from affiliated undertakings and written back
33	Követelések jelentős tulajdoni és egyéb részesedési viszonyban lévő vállalkozással szemben	Receivables from substantial ownership and other associated enterprises
331	Követelések jelentős részesedési viszonyban lévő vállalkozással szemben	Receivables from substantial ownership
332	Követelések egyéb részesedési viszonyban lévő vállalkozással szemben	Receivables from other associated enterprises
333	Jegyzet, de be nem fizetett tőke jelentős részesedési viszonyban lévő vállalattól	Unpaid subscribed capital by the substantial ownership
334	Jegyzet, de be nem fizetett tőke egyéb részesedési viszonyban lévő vállalattól	Unpaid subscribed capital by other associated enterprises
339	Jelentős és egyéb részesedési viszonyban lévő vállalkozással szembeni követelés értékvesztése és visszaírása	Loss in value of receivables from substantial ownership and other associated enterprises and written back
34	Váltókövetelések	Bills receivable
341	Váltókövetelések forintban	Bills receivable (in HUF)
342	Váltókövetelések devizában	Bills receivable (in foreign currency)
348	Váltókövetelések értékelési különbözete	Valuation difference of bills receivable
349	Váltókövetelések értékvesztése és visszaírása	Loss in value of bills receivable and written back
35	Adott előlegek	Advance payments
351	Immateriális javakra adott előlegek	Advance payments on intangible assets

352	Beruházásra adott előlegek	Advance payments on tangible assets in course of construction
353	Készletre adott előlegek	Advance payments on inventories
354	Szolgáltatásra adott előlegek	Advance payments on services
359	Adott előleg értékvesztése és visszaírása	Loss in value of advance payments and written back
36	Egyéb követelések	Other receivables
361	Munkavállalóval szembeni követelés	Debts due to employees
362	Költségvetési kiutalási igény	Budgetary allocation demands
363	Költségvetési kiutalási igények teljesítése	Fulfillment of budgetary allocation demands
364	Rövid lejáratú kölcsönök	Short-term loans
365	Vásárolt és kapott követelések	Purchased and received receivables
366	Részesedésekkel, értékpapírokkal, határidős, opciós és swap ügyletekkel kapcsolatos követések	Receivables related to shares, securities, futures, options and swaps
367	Származékos ügyletek pozitív értékelési különbözete	Positive valuation difference of derivatives
368	Különféle egyéb követelések	Other various receivables
369	Egyéb követelések értékvesztése és visszaírása	Loss in value of other receivables and written back
37	Értékpapírok	Securities
371	Részesedések kapcsolt vállalkozásokban	Shares in affiliated undertakings
372	Jelentős tulajdoni részesedés	Shares in substantial ownership
373	Egyéb részesedések	Other shares
374	Saját részvények, saját üzletrészek, visszaváltható részvények	Own shares and own partnership shares, redeemable shares
375	Forgatási célú hitelviszonyt megtestesítő értékpapírok	Securities purchased for re-sale
376	Értékpapírok értékelési különbözete	Valuation difference of securities
38	Pénzeszközök	Liquid assets
381	Pénztár	Cash (in HUF)

382	Valutapénztár	Cash (in foreign currency)
383	Csekkek	Checks
384	Elszámolási betétszámla	Bank deposits
385	Elkülönített betétszámlák	Isolated deposit accounts
386	Devizabetét-számla	Foreign currency deposit account
389	Átvezetési számla	Transfer account
39	Aktív időbeli elhatárolások	Prepayments and accrued income
391	Bevételek aktív időbeli elhatárolása	Accrued income
392	Költségek, ráforditások aktív időbeli elhatárolása	Prepaid expenses
393	Halasztott ráfordítások	Deferred expenses
399	Követelés jellegű aktív időbeli elhatárolások értékvesztése és visszaírása	Loss in value of prepayments and accrued income and written back