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# FINAL FOREIGN COMPENSATION INFORMATION REQUEST

## *Subject: Client – 2021 Hungarian annual personal income tax return – final compensation information request*

Dear **CLIENT NAME** Team/CONTACT,

We hereby inform you that we started the 2021 Hungarian personal income tax return preparation process.

We inform you that the filing deadline of the 2021 Hungarian tax return is **20 May 2022**.

**2021 year-end compensation information request**

We would be grateful if you could confirm that the compensation information you have already provided to us for 2021 should be used as basis for the 2021 Hungarian personal income tax returns. In case of changes to the previously provided compensation information, we would appreciate it if you could send the final version of the expatriates’ January – December 2021 compensation information.

**Former expatriates with possible 2021 tax return filing obligation**

Hungarian personal income tax return should be filed in case of former expatriates (already left Hungary before 1 January 2021) who received compensation that (even partially) relates to their former Hungarian activities in 2021 – as it is very likely that this compensation is (partially) taxable in Hungary. We give you few examples on post assignment income items that can trigger Hungarian taxation:

* Bonuses paid after the assignment but relating to the Hungarian activities;
* Income from RSU / employer’s stock option plan;
* Severance/termination pay covering a duration that included Hungarian activities, etc.

Please provide us with the names and remuneration information of the former assignees that could be affected. Based on this information we could prepare the tax returns.

We ask you to send your confirmation and/or the requested information **by** **no later than DATE** via email.

Thank you for your cooperation.

Should you have any queries regarding the above, please do not hesitate to contact us.

Kind regards,

Consultant / Senior consultant

# FINAL FOREIGN COMPENSATION INFORMATION REQUEST – 1ST REMINDER

## *Subject: KIND REMINDER: Client – 2021 Hungarian annual personal income tax return – final compensation information request*

Dear **CLIENT NAME** Team/CONTACT,

Referring to our message below we remind you that we are looking forward to receiving your confirmation regarding the final compensation information.

Furthermore, please provide us with the names and remuneration information of the former assignees who may have 2021 tax return filing obligation.

Thank you for your assistance.

Kind regards,

Consultant / Senior consultant

# FINAL FOREIGN COMPENSATION INFORMATION REQUEST – 2ND REMINDER

*Subject: URGENT – ACTION REQUIRED: Client – 2021 Hungarian annual personal income tax return – final compensation information request*

Dear **CLIENT NAME** Team/CONTACT,

Referring to our messages below, we remind you that we are still looking forward to receiving your confirmation regarding the compensation information that you have provided to us for 2021 and the remuneration information of the former assignees who may have 2021 tax return filing obligation.

As the filing deadline of the 2021 Hungarian tax return is approaching (20 May 2022), we ask you to provide us with the 2021 year-end compensation information as soon as possible, **but no later than DATE.** Please note that these documents are essential for the preparation of the individuals’ Hungarian tax returns for 2021.

Thank you for you kind assistance.

Kind regards,

Consultant / Senior consultant

# AUTHORIZATION LIST REQUEST – COORDINATION OFFICE

*Subject: Client – 2021 Hungarian annual personal income tax return – Authorization request*

Dear **CLIENT NAME** Team,

We inform you that we have started the 2021 Hungarian personal income tax return preparation process. The filing and payment deadline of the 2021 Hungarian tax return is **20 May 2022**.

The Hungarian GA Organizer and GA Calendar **submission deadline in GA Tracker will be set for DATE** with weekly reminders after the deadline has passed.

Due to the tight deadline, Hungary set the **GA Organizer release for DATE** for all assignees with Hungary as Host or Home Country.

In order to ensure that we can receive the GA Organizer by its submission deadline, we need the final eligibility list as soon as possible. This serves the purpose that the assignee(s) or the employer do not miss the submission deadline of the Hungarian tax return and the payment deadline of the 2021 year-end tax liability.

The following actions need to be done by **DATE (=within a week after sending this e-mail)**:

* Access: Unless you have already provided access, please give the Hungarian Team access to Tracker, both the organization and the individuals eligible for Hungarian tax services.
* Eligibility List: Confirm the accuracy of the below / attached eligibility list. (There could be individuals indicated who should be eligible for Hungarian tax services. However, they are currently not in GA Tracker.) We understand that you would arrange the update of the GA Deloitte data. If any information is incorrect in the list or you require further details from us to arrange the update of the records of GA Deloitte, please let us know.

**Attachment / listing the expatriate’s names**

* Tax return preparation of family members: Please note that there is no joint tax return filing for families in Hungary for 2021. Please inform us whether we are authorized to prepare the Hungarian tax return of the expatriates’ family members.
* Release of the GA Organizer and the GA Calendar: Please inform us which office will be responsible for the release of the GA Organizer for the 2021 compliance season (i.e., your office or the Hungarian office). If the Hungarian office is responsible for releasing the GA Organizer, please inform us if you do ***not*** agree with the above release date. If you are responsible for sending the GA Organizer to the clients, please ensure that the submission deadline is set for DATE.
* Reminders: We would like to have reminders every 7 days after the DATE deadline.

Should you have any questions, please, do not hesitate to contact us.

Kind regards,

Consultant / Senior consultant

# AUTHORIZATION LIST REQUEST – COORDINATION OFFICE – 1ST REMINDER

*Subject: KIND REMINDER: Client – 2021 Hungarian annual personal income tax return – Authorization request*

Dear **CLIENT NAME** Team,

Referring to our email below, we would like to inquire whether you have reviewed the attached authorization list and you agree with our tax return preparation process. We would be grateful if you could provide us with your confirmation and the final authorization list as soon as it is available.

Thank you for your assistance.

Kind regards,

Consultant / Senior consultant

# AUTHORIZATION LIST REQUEST – COORDINATION OFFICE – 2ND REMINDER

*Subject: URGENT – ACTION REQUIRED: Client – 2021 Hungarian annual personal income tax return – Authorization request*

Dear **CLIENT NAME** Team,

Referring to our email below, we would like to inquire whether you have reviewed the attached authorization list and you agree with the 2021 Hungarian tax return preparation process.

Since the tax return preparation takes long time, in order to enable us to finish all tax returns by the due date, please send us your confirmation of the process and the final authorization list **as soon as possible but no later than DATE**.

Thank you for your cooperation.

Kind regards,

Consultant / Senior consultant

# AUTHORIZATION LIST REQUEST – CLIENT

*Subject: Client – 2021 Hungarian annual personal income tax return – Authorization request*

Dear CONTACT,

We inform you that we have started the 2021 Hungarian personal income tax return preparation process. Please note that the filing and payment deadline of the 2021 Hungarian tax return is **20 May 2022**.

In 2022 when the 2021 Hungarian income tax returns will be prepared, your expatriates will be requested to complete a GA Organizer for Hungarian tax purposes electronically on the internet site of Deloitte ([www.ga.deloitte.com](http://www.ga.deloitte.com/)).

However, in order to ensure a smooth tax return preparation process, we request your assistance. We would appreciate it if you could provide us with the information/clarification requested below.

**2021 Eligibility List**

We understand that we are responsible for the preparation of the below expatriates’ 2021 Hungarian personal income tax returns. Please review the list and confirm by return e-mail if the list is correct.

**Should be any changes to this list, please let us know** as soon as possible, but no later than **DATE (= within 1 week after sending this e-mail). In case there are any additions to the confirmed 2021 Hungarian tax return eligibility list at a later stage, we ask you to inform us as soon as possible.**

Attachment / Listing the expatriate’s

**Family members’ tax returns**

Please note that there is no joint tax return filing for families in Hungary. Please inform us whether we are authorized to prepare the 2021 Hungarian tax return of the expatriates‘ family members that are subject to Hungarian personal income taxation.

**1+1% of taxes paid**

Finally, please note that your expatriates are entitled to allocate 1+1% of their Hungarian personal income tax to a foundation and a church which can be indicated on the above mentioned GA Organizer. If your expatriates do not indicate any information regarding the allocation of the above 1+1% of their Hungarian personal income tax to a foundation and a church in the GA Organizer, please inform us whether the company wishes to allocate the 1+1% on their behalves.

Please find the list of eligible churches and organizations by clicking the below link. Please also send us your choice of organization in a reply e-mail.

<https://nav.gov.hu/ado/szja1_1/11-os-rendelkezes-2022-ben>

Your prompt attention to this correspondence and your cooperation on the above matters are greatly appreciated.

We look forward to working with you on this project.

Kind regards,

Consultant / Senior consultant

# AUTHORIZATION LIST REQUEST – CLIENT – 1ST REMINDER

*Subject: KIND REMINDER: Client – 2021 Hungarian annual personal income tax return – Authorization request*

Dear CONTACT,

Referring to our email below, we would like to inquire whether you have reviewed the attached authorization list. We would be grateful if you could provide us with the final authorization list as soon as it is available.

Thank you for your assistance.

Kind regards,

Consultant / Senior consultant

# AUTHORIZATION LIST REQUEST – CLIENT – 2ND REMINDER

*Subject: URGENT – ACTION REQUIRED: Client – 2021 Hungarian annual personal income tax return – Authorization request*

Dear CONTACT,

Referring to our emails below, we would like to inquire whether you have reviewed the attached authorization list.

Please note that the filing deadline of the 2021 Hungarian tax return is **20 May 2022**.

Since the tax return preparation takes long time, in order to enable us to finalize all tax returns by the due date, please provide us with your final authorization list **as soon as possible but no later than DATE**.

Thank you for your cooperation.

Kind regards,

Consultant / Senior consultant

# AUTHORIZATION LIST REQUEST – JAPANESE EXPATRIATES

*Subject: Client – 2021 Hungarian annual personal income tax return – Authorization request and Declaration*

Dear CONTACT,

We hereby inform you that we have started the 2021 Hungarian personal income tax return preparation process.

Please note that the due date for submitting the 2021 Hungarian tax returns is **20 May 2022.**

In order that we can ensure that the tax return preparation process will be arranged in the appropriate way and in a timely fashion, we request your assistance regarding the 2021 Hungarian personal income tax return preparation process.

**2021** **Eligibility List**

We understand that we are responsible for your expatriates’ 2021 Hungarian personal income tax return, so please find attached a list of the expatriates we are currently aware of. Please review the list and confirm by return e-mail if the list is correct.

*Attachment (list of expatriates)*

If there should be any additions or omissions to the above list, please let us know as soon as possible, but no later than DATE so that we could include or exclude the individuals concerned in the 2021 Hungarian year-end personal income tax return compliance process as detailed in the present correspondence. In case there are any additional individuals to the confirmed 2021 Hungarian tax return eligibility list at a later stage, we ask you to inform us as soon as possible, so that we can carry out the necessary steps.

Please note that there is no joint tax return filing for families in Hungary. Please inform us (if the expatriates requests our services regarding their family members) whether we are authorized to prepare the 2021 Hungarian tax return of the family members of the expatriates who are filing joint tax returns in the other country and the family members are subject to Hungarian personal income taxation.

**GDPR**

Please be informed that from the above list we have not received the GDPR confirmation form from the following expatriates and assistance with their tax matters can only be provided on receipt of their confirmation:

*Please add here the list of expatriates from the above list, for those we have no GDPR confirmation so far*



Please arrange that your expatriates complete and sign the GDPR confirmation form and send a scanned version via e-mail to our team.

 OR

Please arrange that your expatriates provide their confirmation online through the link below for GDPR purposes.

|  |  |  |
| --- | --- | --- |
|  | [**Confirmation**](http://secure-web.cisco.com/13qZCOY4L8QUgMFMA_fsMW3YTLkzY6Z5BA3r2XIm6rB23K5XeN0ycbnkAZtSo29wqVLrp2pj7ymHqMpSJ4gI6i21ZVr4Rzz-rnrgskb1YMZzJknquBctP-RaY_2EHDU6015GqMuyvA50C0ywjKvZSaB07JgxcADVy8rov7tJgbtBE-9Wk_oSo0yUlyqep8Akxk1SU-FQlfJJiS1X7tobx0l5mQuih04DaagGgrA5mLgEdc0H9oQeMfqP4Cw7NVB6w50vyCxHTZKaSnGs0TkmGYmGOcZrHMe35AR3NvZgWOExcklTcZtpg5KC4rxtCdMGN_IfvPn32pfLDQP6xwT5w9m1QM7T1WCKqY0819CWmGCWNc_Fw04PjnGeir1j85USM5A1tlJrUHBPX2_BFPv-8xmBXY6twozicQ7ipXW2pOJr1o2EVmkMayKjSIW0yZQhk8x4eUQfU5sJ2D48-q_-oCnGzFg0AHWtdbjKdWg8Ud99tFNkbjJku2JqSsFpbOT8Okj_ISj0ZCBHobf_lWdmi0w/http%3A%2F%2Fhun.deloitte.hu%2Fi%2FOz8b4rhw3Z6laC6zrnkfMPI9Bjtr9EPDZCNjAt9zSeo) | Image removed by sender. |

**Declaration for the preparation of the 2021 Hungarian tax returns**

In 2022 when the 2021 Hungarian income tax returns are prepared, we usually request the expatriates to complete electronically a Global Advantage (GA) Organizer for Hungarian tax purposes on the internet site of Deloitte ([www.gadeloitte.com](http://www.gadeloitte.com/)). However, based on our former experience, we understand that your expatriates assigned to Hungary might be in the position that they have not received any income relating to their Hungarian duties other than which is included in their employment compensation information provided by the company for 2021.

Therefore, assuming that this is correct, instead of completing the GA Calendar and the GA Organizer for 2021 by the expatriates, please arrange that your expatriates review, complete and sign the attached declaration needed to comply with our internal risk management policies confirming that they did not receive any income other than which is included in their employment compensation information provided by the company and confirming their tax residency position in 2021. This way, we will prepare their 2021 Hungarian personal income tax return solely based on their employment compensation information provided by the company to us.

In light of the above, we would appreciate it if you could arrange that your expatriates complete and sign the attached document and send a scanned version via e-mail (e-mail to [consultant@deloittece.com](mailto:consultant@deloittece.com) and cc [senior@deloittece.com](mailto:senior@deloittece.com), [manager@deloittece.com](mailto:manager@deloittece.com)) by no later than DATE.



Please note that upon receiving the declaration and the final compensation information, we could prepare and send your expatriates’ 2021 Hungarian personal income tax return. Therefore, we ask you to arrange sending us the signed document at your earliest convenience.

**1+1% of taxes paid**

Please note that your expatriates are entitled to allocate 1-1% of their Hungarian personal income tax to a foundation and a church which allocation they can indicate on the above declaration. If your expatriates do not indicate any information regarding the allocation of the above 1-1% of their Hungarian personal income tax to a foundation and a church in the Declaration, please inform us whether the company wishes to allocate the 1-1% on their behalves.

In relation to the above, please find the list of eligible churches and organizations by clicking the below link. For the scenario that your expatriates do not wish to allocate any part of their Hungarian tax obligation, we ask you to send us your choice in a reply e-mail.

<https://nav.gov.hu/ado/szja1_1/11-os-rendelkezes-2022-ben>

**Family tax allowance**

Furthermore, please note that family tax allowance is available for third country nationals in 2021. In order to apply the family tax allowance for 2021 the Hungarian tax ID number of the beneficiary dependents/dependents (instead of the personal identification data) will need to be included in the expatriates’ year-end tax return, furthermore the scanned version of the completed and signed Family Tax Allowance Declaration of the expatriate shall be sent to us (unless it has already been provided to us during 2021). In lack of a Hungarian tax ID number the family tax allowance could not be applied. Please note the following about the entitlement to take the family tax allowance in 2021:

* Individuals are entitled to apply family tax allowance on their employment income on a monthly basis if they are entitled to family/child benefit under the laws of Hungary or any other country in given months. (Thus if they are entitled for such a benefit only for a certain period in 2021, please inform us accordingly.)
* Children quoting for the purpose of the family tax allowance calculation should be blood-children, adopted or foster children, who live in the same household with the individuals (babies to born count as well if the pregnancy exceeded 90 days).
* When taking the number of children into account the following definitions and rules should be considered.
* *Dependent children:*
* all beneficiary dependent children, and
* children who attend a college/university, which school will provide them with their first graduation and do not receive regular income.
* *Beneficiary dependent children:*
* Children up to the age of 20 who is attending high school. (20 year old children should also be treated as beneficiary dependents until the last month of their high school year.)



Your attention to this correspondence and your cooperation on the above matters are greatly appreciated.

We look forward to working with you on this project.

Kind regards,

Consultant / Senior consultant

# AUTHORIZATION LIST REQUEST – JAPANESE EXPATRIATES – 1ST REMINDER

*Subject: KIND REMINDER: Client – 2021 Hungarian annual personal income tax return – Authorization request and Declaration*

Dear CONTACT,

Referring to our email below, we would like to inquire whether you have reviewed the attached authorization list and when we can expect to receive the signed declarations. We would be grateful if you could provide us with the final authorization list with the declarations signed by the expatriates as soon as it is available.

Thank you for your assistance.

Kind regards,

Consultant / Senior consultant

# AUTHORIZATION LIST REQUEST – JAPANESE EXPATRIATES – 2ND REMINDER

*Subject: URGENT – ACTION REQUIRED: Client – 2021 Hungarian annual personal income tax return – Authorization request and Declaration*

Dear CONTACT,

Referring to our emails below, we would like to inquire whether you have reviewed the attached authorization list and when we can expect to receive the signed declarations.

Please note that the filing deadline of the 2021 Hungarian tax return is **20 May 2022**.

Since the tax return preparation takes long time, in order to enable us to finalize all tax returns by the due date, please send us your final authorization list and declarations signed by the expatriates **as soon as possible but no later than DATE**.

Thank you for your cooperation.

Kind regards,

Consultant / Senior consultant

# TAXATION OF EMPLOYMENT INCOME IN THE HOME COUNTRY (HU WD)

Case 1 - Outbound expat – HU employer, Host residence, HU workdays

*Subject: Client – 2021 Hungarian annual personal income tax return – Taxation of employment income related to Hungarian workdays*

Dear Team,

During the assessment of the 2021 tax position and taxation of EXPAT we have identified that as a non-Hungarian tax resident HE/SHE worked some days in Hungary during 2021. Considering the Double Tax Treaty provisions on the taxation of employment income (see Article 1x (2)), in line with a conservative approach Hungary should claim the right to tax EXPAT’s employment income attributable to the work performed in Hungary in 2021 on the assumption that the Hungarian company should be regarded as an economic employer for the purposes of the Double Tax Treaty. Therefore, unless we could perform a detailed economic employer assessment, the respective portion of employment income and related income tax should be reported on the 2021 Hungarian tax return. (Subject to the outcome of the economic employer assessment, exclusion from Hungarian taxation might be available.)

We would therefore appreciate it if you could arrange approval to perform the above economic employer review for the given case (the conclusions of such economic employer assessment might also apply to other outbound expatriates of CLIENT Hungary). We have estimated a budget of EUR …….. for the above task.

We are looking forward to hearing from you.

Kind regards,

Consultant / Senior consultant

# TAXATION OF EMPLOYMENT INCOME IN THE HOME COUNTRY (FO WD)

Case 2 - Inbound expat – Home employer, HU residence, Home workdays

*Subject: Client – 2021 Hungarian annual personal income tax return – Taxation of employment income related to … workdays*

Dear Team,

During the assessment of the 2021 tax position and taxation of EXPAT we have identified that as a Hungarian tax resident HE/SHE worked couple days in HOME COUNTRY during  2021. Considering the Double Tax Treaty provisions on the taxation of employment income (see Article 1x (2)), HOME COUNTRY might claim the right to tax EXPAT’s employment income attributable to the work performed in [HOME COUNTRY] in 2021. Please confirm your position on the above by [DATE], so the possible exemption could be incorporated in EXPAT’s 2021 Hungarian tax return as appropriate.

We assume that the above DTT position you confirm should be applied to all inbound expats on the CLIENT engagement until your further notice.

We are looking forward to hearing from you.

Kind regards,

Consultant / Senior consultant

# DECLARATION TO EXPATRIATE

*Subject: Client – Expat – 2021 Hungarian annual personal income tax return – Declaration*

Dear EXPAT,

We hereby inform you that that Deloitte Hungary has been authorized to prepare your 2021 Hungarian personal income tax return.

In order to ensure that the tax return preparation process will be arranged in the appropriate way and in a timely manner, we request your assistance in this regard.

**Declaration for the preparation of the 2021 Hungarian tax return**

In 2022 when the 2021 Hungarian income tax return is prepared, we usually request the expatriates to complete a Global Advantage (GA) Organizer for Hungarian tax purposes electronically on the internet site of Deloitte ([www.gadeloitte.com](http://www.gadeloitte.com/)). However, based on our former experience and based on your circumstances, instead of completing the GA Calendar and the GA Organizer for 2021, we ask you to complete and sign the attached simplified Paper Organizer (Declaration) needed to comply with our internal risk management policies and confirming your tax residency position in 2021.

[2021 Declaration.doc](m-files://show/FE2BCA1C-D8D3-425F-B978-6286AF3EEE4B/0-8424032?object=DB42DB1B-9391-4105-9483-89D546EBB4EF) ([Desktop](m-files://show/FE2BCA1C-D8D3-425F-B978-6286AF3EEE4B/0-8424032?object=DB42DB1B-9391-4105-9483-89D546EBB4EF), [Web](https://mypapersproductionweb.dtce.atrema.deloitte.com/Default.aspx?" \l "FE2BCA1C-D8D3-425F-B978-6286AF3EEE4B/object/DB42DB1B-9391-4105-9483-89D546EBB4EF/latest), [Mobile](m-files://show/FE2BCA1C-D8D3-425F-B978-6286AF3EEE4B/0-8424032?object=DB42DB1B-9391-4105-9483-89D546EBB4EF))

**Calendar**

Furthermore, please fill out the attached travel calendar which is necessary to prepare your 2021 Hungarian tax return.

In light of the above, we would appreciate if you could complete and sign the attached document and send a scanned version via e-mail (e-mail to [consultant@deloittece.com](mailto:consultant@deloittece.com<mailto:consultant@deloittece.com) and cc [senior@deloittece.com](mailto:senior@deloittece.com<mailto:senior@deloittece.com), [manager@deloittece.com](mailto:manager@deloittece.com<mailto:manager@deloittece.com)) by **no later than DATE**.

Please note that upon receipt of the declaration we could prepare and send your 2021 Hungarian personal income tax return for your review.

Please note that you are entitled to allocate 1-1% tax from your Hungarian personal income tax to a foundation and a church which allocation you can indicate on the above declaration.

Your attention to this correspondence and your cooperation on the above matters are greatly appreciated.

We look forward to working with you on this project.

Kind regards,

Consultant / Senior consultant

# DECLARATION TO EXPATRIATE – 1ST REMINDER

*Subject: KIND REMINDER: Client – Expat – 2021 Hungarian annual personal income tax return – Declaration*

Dear EXPAT,

Referring to our email below, we would like to inquire whether you had the chance to review the declaration and when we can expect to receive the signed version of it. We would be grateful if you could provide us with the signed declaration as soon as it is available.

Thank you for your assistance.

Kind regards,

Consultant / Senior consultant

# DECLARATION TO EXPATRIATE – 2ND REMINDER

*Subject: URGENT – ACTION REQUIRED: Client – Expat – 2021 Hungarian annual personal income tax return – Declaration*

Dear EXPAT,

Referring to our emails below, we would like to inquire when we can expect to receive the signed declaration.

Please note that the filing deadline of the 2021 Hungarian tax return is **20 May 2022**.

Since the tax return preparation takes long time, in order to enable us to finish the tax return by the due date, please send us the signed declaration **as soon as possible but no later than DATE**.

Thank you for your cooperation.

Kind regards,

Consultant / Senior consultant

# 

# ORGANIZER - COMMUNICATION

*Subject: Client – Expat – 2021 Hungarian annual personal income tax return – Tax Organizer*

Dear EXPAT,

We would like to inform you that we have received authorization from your employer to assist you with the preparation of your 2021 Hungarian tax return.

Hereby we provide you with an outline of the process, timeframe, and expectations for the tax compliance season ahead. If you have tax filing obligations in more than one country then you may receive similar communications for each country, however, each communication will contain country specific information.

1. **Useful contacts in relation to your Hungarian tax return**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Name** | **Position** | **Email** | **Telephone** |  |
| Name | Position | [**@deloitteCE.com**](mailto:zkovesdy@deloitteCE.com) | +36 1 428 |  |
|  |  |  |  | |

1. **Different Countries, One Global Deloitte Process**

As you are an internationally mobile employee, it is likely that you will have to complete a tax return in multiple tax jurisdictions. Deloitte is committed to reducing the effort required by you; therefore, information is shared between different locations wherever possible. The complication is that each country’s tax authorities may have very different requirements and due dates for submission of tax returns. We appreciate that in some instances certain information from one jurisdiction may not be ready before the information is required for another jurisdiction.  In such cases, please include a note to say that information is not yet available and then later provide the appropriate details to the relevant country tax team when the information becomes available.

1. **Tax Data Organizer Completion**

You will shortly receive an e-mail inviting you to complete a Tax Data Organizer; which is our web-based questionnaire to collect your personal details and information relating to your income and allowable deductions for the 2021 tax year.

If you have previously completed the Tax Data Organizer for an earlier year, then you will find that your data has been rolled forward to save your time.

1. **Calendar Completion**

The Calendar is a separate tool to the Tax Data Organizer, and it is important that both are completed. The Calendar provides us with essential information about your travel during the tax year. You will need to complete and submit the Calendar up until 31 December 2021 to enable us to prepare your 2021 Hungarian tax return.

1. **How will Deloitte inform me on missing information?**

We will review the submitted Tax Data Organizer (and Calendar) and contact you via email should information be outstanding or additional information be needed. In addition, you will receive reminders until the missing information is delivered to us.

1. **Timetable for Hungarian Tax Compliance**

**Please submit your completed Tax Data Organizer and Calendar to us by the deadline specified in your Tax Data Organizer and Calendar invitation e-mails.**

This is to ensure that we have sufficient time to prepare all your Global tax returns by their respective due dates. The filing deadline for Hungary is **20 May 2022.**

Penalties for late filing may be imposed if your tax return is not received by the due date determined by the tax authorities or if your tax return is not correct and complete.  In addition, penalties may also be imposed for late payment of any tax due. Penalties incurred due to late or incomplete submission of information may be payable by you personally. To help you avoid any such costs, you will receive reminder messages from Deloitte in the run up to the Tax Data Organizer and Calendar submission deadline.  Your employer may require us to keep them updated where complete information is not submitted by this date.

1. **Delivering your Tax Return to you**

Upon completion of your tax return, we will attach an electronic copy of your completed tax return to our secure GA website and advise you by email that you can access it for review.

You will receive a separate communication giving you details on how to access your tax return package together with filing instructions.

1. **Further Assistance**

Please follow the “Member Support” links on the [**www.ga.deloitte.com**](http://www.ga.deloitte.com/) homepage for technology support when logging in or with any system access queries. This page provides help for forgotten passwords, user names and other common topics, together with e-mail and telephone contact details for further questions.

After you logon to the [**www.ga.deloitte.com**](http://www.ga.deloitte.com/) you will find useful materials in the “How Do I…” or “Documents” areas. If these guides do not fully answer your queries, then please do not hesitate to contact any member of the team listed above.

We look forward to working with you in the coming months.

Kind regards,

Consultant / Senior consultant

# ORGANIZER COMPLETION – 1ST REMINDER

*Subject: KIND REMINDER: Client – Expat – 2021 Hungarian annual personal income tax return – Tax Organizer*

Dear EXPAT,

In reviewing our records, we noticed that you have not submitted your completed 2021 GlobalAdvantage Tax Data Organizer yet.

You may still have some outstanding tax data (e.g., information from partnerships, special transactions, etc.) that may preclude you from finalizing your Tax Data Organizer at this time.  If this is the case, please contact one of your Deloitte contact(s) to discuss the information you are waiting for. It may be preferable to submit the Tax Data Organizer based on the current available information so we may take initial action regarding your tax return.  If you are not waiting for any additional information, please submit your Tax Data Organizer as soon as possible so that we may begin the preparation of your tax return.

Please note that the filing deadline of the 2021 Hungarian tax return is **20 May 2022**.

Should you have any questions, please do not hesitate to contact us.

Thank you for your cooperation.

Kind regards,

Consultant / Senior consultant

# ORGANIZER COMPLETION – 2ND REMINDER

*Subject: URGENT – ACTION REQUIRED: Client – Expat – 2021 Hungarian annual personal income tax return – Tax Organizer*

Dear EXPAT,

As the deadline of the 2021 Hungarian annual tax return filing obligation (20 May 2022) is rapidly approaching, we ask you to complete your GA Organizer as soon as possible. In lack of the information that you will provide in the Tax Data Organizer we cannot ensure that your 2021 Hungarian tax return will be prepared in a timely manner. If this deadline is not met, penalties for late filing may be imposed and interest could be levied on any unpaid tax.

Should you have any questions, please do not hesitate to contact us.

Thank you and kind regards,

Consultant / Senior consultant

# ORGANIZER COMPLETION – THANK YOU

*Subject: Client – Expat – 2021 Hungarian annual personal income tax return – Tax Organizer*

Dear EXPAT,

Thank you for submitting your Tax Data Organizer.

After our initial review of your data, we will contact you if any question arises.

In the meantime, should you have any questions, please do not hesitate to contact us.

Kind regards,

Consultant / Senior consultant

# REQUEST FOR MISSING INFORMATION FROM THE INDIVIDUAL

*Subject: Client - Expat – 2021 Hungarian annual personal income tax return – missing information*

Dear EXPAT,

We inform you that after reviewing your tax organizer, we would like to ask for the following information/documents from you in order to complete your 2021 Hungarian tax return.

* We understand that you are entitled to child benefit under the laws of Hungary therefore you are eligible to receive the specific Hungarian personal income tax refund. In this regard, we ask you to confirm that you submitted the ‘VISSZADO’ form at the end of 2021 to receive a tax refund related to the benefit (or otherwise were eligible to the refund) and confirm the exact amount of tax refund received. The specific tax refund is/was expected to be transferred by 14 February 2022 and its amount should not exceed HUF 809,000.

Also, we kindly ask you to forward us the draft tax return prepared by the Hungarian tax authority, as we need this document to ratify the amount of tax refund that should be included in your 2021 Hungarian personal income tax return.

* Annual income certificate issued by the Hungarian company (21M30/”Adatlap”/”Kifizetői igazolás”);
* Certificate about the compensation elements issued by the foreign company related to your Hungarian assignment / activity;
* Share program documentation and information about the compensation received in year, such as the number of shares, the market value, credit date, and date of vest (if applicable);
* Certificate of dividend/interest/capital gain payouts.
* The following information in connection with your rental income:
  + Was the property rented out to a private individual or a company? If to a company, please send us the certificate issued by the company for year.
  + Have you been renting any property for your own purpose during year, without receiving any cost reimbursements?
  + In case you rented the property to a private individual did you pay the quarterly tax advance liabilities arises from this rental income?
  + Have you used or do you wish to use the 10% or the itemized cost determination method in connection with your rental income?
  + The following items can be taken into consideration in case of the itemized cost determination:
    - Utilities (in case the related invoices are on your name);
    - Depreciation – the purchase price and the information related to recent years depreciations are necessary;
    - A confirmation that you fully own the property, if not how you divide the income and the costs with the other owner;
    - Renovation costs;
    - Advertisement costs;
    - Property or local taxes;
    - Furniture (based on invoices).

We would like to draw your attention to the fact that in case you used the itemized cost determination you have to dispose an invoice for every single cost.

* …

Please send us the above requested information and documents as soon as possible, but in order to comply with the submission deadline by DATE at the latest.

Your cooperation is highly appreciated.

Kind regards,

Consultant / Senior consultant

# REQUEST FOR MISSING INFORMATION FROM THE INDIVIDUAL – 1ST REMINDER

*Subject: KIND REMINDER: Client - Expat – 2021 Hungarian annual personal income tax return – missing information*

Dear EXPAT,

Regarding our message below, we inform you that we have not received the requested information/documents so far.

Please note that the filing deadline of the tax return is **20 May 2022**, therefore, please provide us with the requested information/documents at your earliest convenience.

Your cooperation is highly appreciated.

Should you have any question regarding the above, please do not hesitate to contact us.

Kind regards,

Consultant / Senior consultant

# REQUEST FOR MISSING INFORMATION FROM THE INDIVIDUAL – 1ST REMINDER

*Subject: URGENT – ACTION REQUIRED: Client - Expat – 2021 Hungarian annual personal income tax return – missing information*

Dear EXPAT,

Referring to our emails below, we would like to inform you that as of today we have not received the necessary information / documents in order to prepare your Hungarian tax return.

As the filing deadline of the tax return is rapidly approaching (20 May 2022), please provide us with the missing information/documents as soon as possible.

If the requested documents/information will not arrive in time, we cannot guarantee the completion of the 2021 tax return by the submission deadline. Please note, that in case the submission deadline will not met, penalties may be levied by the Hungarian tax authority due to the late filing.

Your cooperation is highly appreciated.

Should you have any question regarding the above, please do not hesitate to contact us.

Kind regards,

Consultant / Senior consultant

# REQUEST FOR M30 CERTIFICATES FROM THE COMPANY

*Subject: Client – 2021 Hungarian wage certificates – information request*

Dear CONTACT,

We hereby inform you that we have started the 2021 Hungarian annual personal income tax return preparation process. We would like to ask your assistance regarding the annual wage certificates (21M30/Adatlap/Kifizetőigazolás).

We ask you to provide us with the above certificates of the following employees:

* Individuals’

In order to enable us to complete the 2021 Hungarian personal income tax return for the expatriates in a timely manner, please provide us with the respective certificates by no later than DATE since the filing deadline of the 2021 Hungarian tax return is **20 May 2022**.

Your cooperation is highly appreciated.

Should you have any questions regarding the above, please do not hesitate to contact us.

Kind regards,

Consultant / Senior consultant

# REQUEST FOR M30 CERTIFICATES FROM THE COMPANY – 1ST REMINDER

*Subject: KIND REMINDER: Subject: Client – 2021 Hungarian wage certificates – information request*

Dear CONTACT,

With reference to the correspondence below, please note that we have not received your response so far.

As the filing deadline of the 2021 Hungarian personal income tax return is rapidly approaching (20 May 2022), we ask you to provide us with the annual wage certificate of the expatriates listed in our original e-mail at your earliest convenience.

Kind regards,

Consultant / Senior consultant

# REQUEST FOR M30 CERTIFICATES FROM THE COMPANY – 2ND REMINDER

Subject: *URGENT - ACTION REQUIRED: Subject: Client – 2021 Hungarian wage certificates – information request*

Dear CONTACT,

Referring to the correspondence below, we have not received your response yet.

Please note, that in case we do not receive the Hungarian wage certificates by DATE, we cannot guarantee the completion of the expatriates’ 2021 Hungarian personal income tax return by the filing deadline of **20 May 2022**.

Please also note, that in case expatriates’ 2021 Hungarian personal income tax returns are not submitted by the filing deadline, the Hungarian authority may levy a default penalty due to the late filing, as well as late payment interest if any tax liabilities due on the tax return are not settled by the filing deadline

As such, please provide us with the below requested documents as soon as possible.

Kind regards,

Consultant / Senior consultant

# M30 MODIFICATION AND AJK – PROPOSAL

*Subject: Client – 2021 Hungarian wage certificate modification*

Dear **CLIENT NAME** Team/CONTACT,

Thank you for providing us with the expatriates’ 2021 Hungarian wage certificates.

After reviewing the annual income certificates, we have identified that the compensation information indicated on the document does not reflect the individuals’ 2021 ultimate Hungarian tax liabilities, i.e. the fact that the assignee became taxable in the host country/remain tax resident of Hungary was not taken into account during the preparation of the income certificate (and running the payroll for 2021).

1. **Income allocation calculation**

In order to avoid double taxation and remain compliant with the double tax treaties concluded between Hungary and the host country, we suggest preparing an income allocation calculation and amend the monthly payroll as well.

We propose our assistance in the preparation of the income allocation calculation for a fee of EUR ….. (excluding VAT)/calculation.

1. **Payroll amendment via filing Form AJK**

Considering the new practice of the Hungarian Tax Authority (and the re-confirming changes to the Personal Income Tax Law and the Social Security Law regulating the related payroll amendment process as of 2021), it is likely that the tax authority will require the Hungarian employer filing a specific form (Form AJK) to declare and reclaim the tax [(and social security)] over- or underpaid. In this case the self-revision of the monthly company reporting (Form 2108) after 31 January 2022 (the issue of the 2021 Hungarian wage certificates) will not be accepted.

Following the filing of Form AJK, the tax authority issues a resolution and refunds to/collects from the employee the personal income tax over- or underpaid. [Should the revision of the social security obligations reported and settled in 2021 is also needed, the revision process is even more complex and the payroll amendment process would require filing company self-revision returns and possibly Forms AJK.]

It should be further noted that the above payroll amendment process and filing Form AJK to report and reclaim/settle the personal income tax differences (tax over-or underpaid in 2021) would also mean that the employee’s annual tax return should be filed containing the data of the original income certificate, as indicating the ultimate Hungarian tax liability may result in double tax reclaim or tax overpayment. Moreover, we note that filing Form AJK, the personal income tax due from or payable to the tax authority will be referenced in Tax Equalization Calculations.

* We would be pleased to assist you in preparing the Form AJK for reporting and reclaiming/settling the personal income tax over- or underpayments for a fee of EUR 650 (excluding VAT)/form. [If the revision of employee social security charges requires the filing of Form AJK, an additional fee of EUR 100 per month impacted will be charged.]
* Please also note that the tax authority could initiate a review of Form AJK and might request information, documents. Should this be the case, we could also assist you in the tax authority review process on a time spent basis (based on the tax authority enquiry a fee estimation could be provided at a later stage).
* In addition, should you require, the specifics of the new payroll amendment process for tax (and social security) purposes including the further actions to take, deadlines, etc. could be described and provided to you in a brief summary. The proposed fee of the summary is EUR ………[850-2,500] (excluding VAT).

We are looking forward to receiving your confirmation about the approval of the above proposed services.

Should you have any questions regarding the above, please do not hesitate to contact us.

Kind regards,

Consultant / Senior consultant

# M30 MODIFICATION AND AJK – PROPOSAL – 1ST REMINDER

*Subject: KIND REMINDER: Client – 2021 Hungarian wage certificate modification*

Dear **CLIENT NAME** Team/CONTACT,

With reference to the correspondence below, please note that we have not received your response so far.

In order to enable us to proceed with the expatriates’ 2021 Hungarian personal income tax return preparation process, we ask you to confirm, whether our proposed service for the modification of the Hungarian annual wage certificates and the procedure of ÁJK is suitable for you/for the Client.

Should you have any questions regarding the above, please do not hesitate to contact us.

Kind regards,

Consultant / Senior consultant

# M30 MODIFICATION AND AJK – PROPOSAL – 2ND REMINDER

*Subject: URGENT - ACTION REQUIRED: Client – 2021 Hungarian wage certificate modification*

Dear **CLIENT NAME** Team/CONTACT,

Referring to the correspondence below, please note that we have not received your response yet.

As the submission deadline of the year Hungarian personal income tax return is rapidly approaching (20 May 2022), please confirm, whether our proposed services are approved by you/client.

In case we do not receive your response by DATE, we will consider the original income certificates as final and we will include the information indicated on them in the expatriates’ 2021 Hungarian tax return.

Kind regards,

Consultant / Senior consultant

# REQUEST FOR PAYROLL INFORMATION

*Subject: Client – 2021 Hungarian annual income certificate modification – request for payroll information*

Dear CONTACT,

Thank you for accepting our proposal, we are pleased to assist you in the modification of the annual Hungarian wage certificates for the Client expatriates.

In order to enable us to proceed with the modification, we ask you to provide us with the Hungarian remuneration information in monthly breakdown for the below listed individuals:

* Individuals.

Once we received the monthly payslips, we will start the modification of the annual wage certificates.

Your cooperation is highly appreciated.

Should you have any questions regarding the above, please do not hesitate to contact us.

Kind regards,

Consultant / Senior consultant

# REQUEST FOR PAYROLL INFORMATION – 1ST REMINDER

*Subject: KIND REMINDER:* *Client – 2021 Hungarian annual income certificate modification – request for payroll information*

Dear CONTACT,

With reference to the correspondence below, please note that we have not received your response so far.

In order to enable us to proceed with the modification of the Hungarian annual wage certificates, we ask you to provide us with the remuneration information in monthly breakdown for the expatriates at your earliest convenience.

Kind regards,

Consultant / Senior consultant

# REQUEST FOR PAYROLL INFORMATION – 2ND REMINDER

*Subject: URGENT - ACTION REQUIRED:* *Client – 2021 Hungarian annual income certificate modification – request for payroll information*

Dear CONTACT,

Referring to the correspondence below, please note that we have not received your response yet.

As the submission deadline of the 2021 Hungarian personal income tax return is rapidly approaching (20 May 2022), please provide us with the below requested monthly payroll information as soon as possible.

Kind regards,

Consultant / Senior consultant

# EXTENSION PROPOSAL

*Subject: URGENT: Client - 2021 Hungarian tax return filing deadline and extension*

Dear **CLIENT NAME** Team/CONTACT,

Regarding the preparation process of the 2021 Hungarian personal income tax return for the Client expatriates, we hereby inform you that as of today we have not received the organizer and/or the missing information for completing the 2021 Hungarian tax return of the following individuals:

List of individuals

Please note that the filing deadline for the 2021 Hungarian tax returns is **20 May 2022**. In case of non-compliance with the filing deadline a default penalty of HUF 200,000 (cca. EUR 650) can be levied by the Hungarian tax authority. If the tax liability has not been settled by the above deadline, a late payment penalty of the prevailing prime rate plus five percent (i.e. currently 5+2.4%=7,4%) will also be levied by the Hungarian tax authority on a daily basis for the period of the delay.

However, there are options to avoid or decrease the possibility of penalties levied by the Hungarian tax authority.

**Extension request**

There is a possibility to extend the filing deadline of the tax return up to 21 November 2022 if certain criteria are met. One of these criteria is if the taxpayer does not possess all information necessary for the tax return by 20 May 2022 for reasons beyond his/her control. This could also be applicable in case of taxpayers who received income from foreign sources in 2021, and therefore the provisions of the applicable Double Tax Treaty(ies), and foreign tax legislation need to be examined. There is no such extension provided in the legislation for tax payments.

Deloitte Hungary prepares a high volume of Hungarian personal income tax returns during April and May 2022. For this reason we requested that our clients submit their tax information latest by the end of February 2022. In the interest of fairness we prepare returns on a first in first out basis. Please note that for any individuals where complete information is received after 20 April 2022 we cannot guarantee that the tax returns will be completed by the **20 May 2022** deadline.

To avoid the default penalty levied by the Hungarian tax authority due to the late filing of the tax return, we intend to prepare extension requests for all individuals where the information necessary for the tax return preparation is not complete on 20 April 2022 – in case you do not instruct us otherwise. We will send the extension requests to the individuals for their signature.

Please note that no further reminders will be sent to you on outstanding data unless company information is missing. The individuals receive automated electronic reminders from the Global Advantage tool of Deloitte (typically 7 reminders are sent from the release of the Organizer).

As the deadline for the 2021 year-end tax payments is **20 May 2022**, we will send you the final payment instruction by this deadline. This payment instruction will also include an estimated tax amount (if any applicable based on an estimated calculation of the employment income) for the tax returns that will likely be finalized later than 20 May 2022.

Our fee for the above mentioned extension request and an estimated tax calculation would be 550 EUR (excl. VAT) per individual. Should no estimated tax payment be made based on the employment income data available, we would propose to invoice 350 EUR (excl. VAT) for the extension request.

**Self-revision**

In case you do not request our service for the extension and in order to remain compliant with the regulations we could prepare the 2021 Hungarian personal income tax returns for the concerned individuals solely based on the information we already have. In this case, only the employment income received by you/client will be taken into account during the preparation. If any additional information would arrive after the submission of the annual tax return a self-revision has to be filed. Our proposed fee for the preparation of self-revision is 50% of the tax return preparation fee, fee EUR (excl. VAT).

We would appreciate it if you could inform us in a reply email whether you agree with the above detailed process at your earliest convenience but not later than by DATE. In case we do not receive any response from you until this date, in order to mitigate the related tax exposure for you and your expatriates, we understand that you agree with the above and proceed with the extension filings wherever applicable.

Should you have any questions regarding the above, please do not hesitate to contact us.

Thank you for your cooperation.

Kind regards,

Consultant / Senior consultant

# EXTENSION PROPOSAL – 1ST REMINDER

*Subject: REMINDER – URGENT: Client - 2021 Hungarian tax return filing deadline and extension*

Dear **CLIENT NAME** Team/CONTACT,

With reference to the correspondence below, please note that we have not received your response and the organizer and/or the missing information for completing the 2021 Hungarian tax return of the following individuals:

List of individuals

As the submission deadline is rapidly approaching, in case we do not receive your response in this respect by no later than DATE, we will have no time to request extension from the Hungarian tax authority and the risk of penalties levied is increasing due to the late filing.

As such, we ask you to provide us with your confirmation regarding our proposal at your earliest convenience.

Kind regards,

Consultant / Senior consultant

# EXTENSION PROPOSAL – 2ND REMINDER

*Subject: URGENT - ACTION REQUIRED: Client - 2021 Hungarian tax return filing deadline and extension*

Dear **CLIENT NAME** Team/CONTACT,

With reference to the correspondence below, please note that we still have not received your response and the organizer and/or the missing information for completing the 2021 Hungarian tax return of the following individuals:

List of individuals

Considering that the submission deadline is **20 May 2022**, please confirm whether we may proceed with the preparation of the extension requests as soon as possible.

Kind regards,

Consultant / Senior consultant

# EXTENSION REQUEST TO INDIVIDUAL

*Subject: URGENT – Client – 2021 Hungarian extension request*

Dear EXPAT,

We hereby inform you that the submission of the 2021 Hungarian personal income tax return is 20 May 2022. Please note that in case this deadline will not met, penalties may be expected by the Hungarian tax authority due to the late filing.

Please note that as of today, we have not received your Tax Organizer/missing information. Since Deloitte Hungary prepares a high volume of Hungarian personal income tax returns during April and May 2022 and in the interest of fairness we prepare returns on a first in first out basis, for any individuals where complete information is not yet received, we cannot guarantee that the tax return will be completed by the **20 May 2022** deadline.

However, in order to avoid the default penalty levied by the Hungarian tax authority due to the late filing of the tax return, it is possible to extend the filing deadline up to 21 November 2022 in case a special request is submitted to the Hungarian tax authority by **20 May 2022**.

For this purpose, please find attached the special extension request for your review and signature. We ask you to review the attached document and please send the original signed hard copy to our mailing address indicated below.

Our mailing address is:

Deloitte Zrt.

Attn.: Senior Consultant/Consultant

Dózsa György út 84/C

1068 Budapest

Hungary

Your cooperation is highly appreciated.

Should you have any questions regarding the above, please do not hesitate to contact us.

Kind regards,

Consultant / Senior consultant

# EXTENSION REQUEST TO INDIVIDUAL – 1ST REMINDER

*Subject: KIND REMINDER - URGENT: Client – 2021 Hungarian extension request*

Dear EXPAT,

With reference to the correspondence below, please note that we have not received your response so far.

In order to lower the risk of any penalties levied by the Hungarian tax authority, we ask you to provide us with the below requested document at your earliest convenience.

Kind regards,

Consultant / Senior consultant

# EXTENSION REQUEST TO INDIVIDUAL – 2ND REMINDER

*Subject: URGENT - ACTION REQUIRED: Client – 2021 Hungarian extension request*

Dear EXPAT,

Please note that we have not received your signed extension request so far.

Considering that the submission deadline is DATE and to ensure that the request will be submitted in a timely fashion, we ask you to forward the signed request to the Hungarian tax authority directly via post (the authority cannot accept documents sent by courier).

The address of the authority is:

**NAV ………….**

Lakóhely szerinti NAV: <http://nav.gov.hu/nav/ugyfelszolg>

We ask you to confirm to us, when the signed document has been forwarded to the authority.

Your cooperation is highly appreciated.

Kind regards,

Consultant / Senior consultant

# PAYMENT INSTRUCTION TO THE COMPANY IN CASE OF MORE EXPATRIATES

*ACTION REQUIRED: Client – 2021 Hungarian annual personal income tax return – Payment instruction*

Dear CONTACT,

Referring to our previous correspondence in respect to the 2021 Hungarian personal income tax return of Client expatriates, please find attached the respective payment instructions.

When reviewing the attached, please note the followings:

* We have prepared the 2021 Hungarian tax return calculations based on the final compensation information received from you on DATE.
* Based on our previous correspondence, please note that no family tax allowance have been applied for Client assignees in the 2021 Hungarian tax return.
* We also understand that the expatriates received bonus payment in Month which relates to their work performance in the period of PERIOD.
* Payments made on behalf of the individuals should be proceeded and grossed up with 15% personal income tax by the Hungarian payroll*.*
* Due to your request, we grossed up the expatriates’ liabilities with 15% personal income tax.
* Based on our previous correspondence, please also note that we reviewed the Tax account statements of the Client expatriates during the preparation of the 2021 Hungarian tax returns.

Attachment (generated from the calculation program)

Please note that the deadline of the tax payment (to be credited on the expatriate’s tax account) is **20 May 2022**. Please arrange separate transfers for each individual and for each HUF amount as instructed in the attached payment instruction. Please indicate the individual’s name and Hungarian Tax ID number as comment to ensure that the payments are recorded at the Hungarian tax authority appropriately.

***If the payments are made from a non-EEA country, please request that your bank transfers the exact HUF amount with the designation "OUR" which will ensure that all bank transfer fees and charges due to foreign exchange fluctuations will be charged to the sender's account. If the payments are made from an EEA country, please indicate “SHARED” for this purpose. You might need to increase the amount with the local bank fees in case using this designation. For further guidance please contact your bank.***

For our records and in order to facilitate tracking of the payments, please send us a copy of the bank transfer slips for the payments via email.

Should you have any questions regarding the above, please do not hesitate to contact us.

Kind regards,

Consultant / Senior consultant

# PAYMENT INSTRUCTION TO THE COMPANY IN CASE OF ONE EXPATRIATE

*ACTION REQUIRED: Client - Expat – 2021 Hungarian annual personal income tax return – Payment instruction*

Dear CONTACT,

We trust our email finds you well.

We inform you that EXPAT’s 2021 Hungarian personal income tax return was finalized and we sent it to him/her for his/her signature.

Referring to our previous correspondence, please find attached the payment instruction on his/her 2021 Hungarian year-end tax liability.

Attachment (generated from the calculation program)

In reviewing the attached, please note the followings:

* We have prepared the 2021 Hungarian tax return calculations based on the final compensation information received from you on DATE.
* Based on our previous correspondence, please note that no family tax allowance have been applied for him/her in the 2021 Hungarian tax return.
* We also understand that the he/she received bonus payment in Month which relates to his/her work performance in the period of PERIOD.
* Payments made on behalf of the individual should be proceeded and grossed up with 15% personal income tax by the Hungarian payroll*.*
* Due to your request, we grossed up the expatriate’s liabilities with 15% personal income tax.
* Based on our previous correspondence, please also note that we reviewed the Tax account statements of the expatriate during the preparation of the 2021 Hungarian tax returns.

Please note that the filing deadline is **20 May 2022**, therefore the outstanding tax liabilities also should be credited on the individual’s tax account held at the tax authority by **20 May 2022**. We would like to draw your attention to include the individual’s name and Hungarian tax ID number on the tax transfer slip.

***If the payments are made from a non-EEA country, please request that your bank transfers the exact HUF amount with the designation "OUR" which will ensure that all bank transfer fees and charges due to foreign exchange fluctuations will be charged to the sender's account. If the payments are made from an EEA country, please indicate “SHARED” for this purpose. You might need to increase the amount with the local bank fees in case using this designation. For further guidance please contact your bank.***

For our records and in order to facilitate tracking the payment, please send us a copy of the bank transfer slip for the tax installment payment.

Should you have any questions regarding the above, please do not hesitate to contact us.

Kind regards,

Consultant / Senior consultant

# PROVIDING TAX RETURN ON GA

*ACTION REQUIRED: Client – Expat – 2021 Hungarian annual personal income tax return – STRICTLY PRIVATE & CONFIDENTIAL*

***STRICTLY PRIVATE & CONFIDENTIAL***

Dear EXPAT,

The purpose of this message is to inform you that your 2021 Hungarian personal income tax return package has been completed and is available for your review. In order to access your documents please log in to [http://www.gadeloitte.com](http://www.gadeloitte.com/).

**Please note that there are specific actions required from you by XXX (date).** Please find these actions in the *Expat, Name – 2021 Hungarian tax return – ACTION page* document. In order to access this file, please select the ‘Tasks’ tile on the Home page of the GA portal.

In order to assist with the review of your tax return documents, you will find further information in the *Expat, Name – 2021 Hungarian tax return – Transmittal Letter* document. You will also find this file on the Home page among your Tasks.

Please take a few moments to complete the Client Satisfaction Survey, which can be accessed in the GlobalAdvantage Tools portlet. We value your opinion and will use your input to enhance our service delivery to you and your company. The form should take no more than 5-10 minutes to complete.

Should you have any questions regarding the above, please do not hesitate to contact us.

Kind regards,

Consultant / Senior consultant

# PROVIDING TAX RETURN VIA EMAIL

*ACTION REQUIRED: Client – Expat – 2021 Hungarian annual personal income tax return – STRICTLY PRIVATE & CONFIDENTIAL*

***STRICTLY PRIVATE & CONFIDENTIAL***

Dear EXPAT,

The purpose of this message is to inform you that your 2021 Hungarian personal income tax return package has been completed and is available for your review, please find the documents attached. The files are password protected, the password will follow shortly in a separate email.

**Please note that there are specific actions required from you by XXX (date).** Please find these actions in the *Expat, Name – 2021 Hungarian tax return – Actions* document.

In order to assist with the review of your tax return documents, you will find further information in the *Expat, Name – 2021 Hungarian tax return – Supplemental information* document.

Should you have any questions regarding the above, please do not hesitate to contact us.

Kind regards,

Consultant / Senior consultant

# TAX RETURN FILED – CONFIRMATION

*URGENT - ACTION REQUIRED: Client – Expat – 2021 Hungarian annual personal income tax return – STRICTLY PRIVATE & CONFIDENTIAL*

Dear EXPAT,

Referring to our message below, we ask you to confirm that you filed your 2021 Hungarian tax return with the Hungarian tax authority.

Otherwise, as the filing deadline of the 2021 Hungarian tax return is **20 May 2022**, which is due in X days, please send your tax return to the Hungarian tax authority’s following mailing address:

**NAV ………….**

Lakóhely szerinti NAV: <http://nav.gov.hu/nav/ugyfelszolg>

Please note that the Hungarian tax authority do not accept mails, which are sent via courier. Please send every page of your tax return to the authorities, while you have to sign it on the first and last pages at the appropriate part. The tax return is invalid without a signature.

Should you have any questions regarding the above, please do not hesitate to contact us.

Kind regards,

Consultant / Senior consultant

# TAX RETURN HAS BEEN FILED

*Subject: ACTION REQUIRED: Client – Expat – 2021 Hungarian annual personal income tax return – STRICTLY PRIVATE & CONFIDENTIAL*

Dear EXPAT,

Thank you for providing us with your signed tax return. Please note that your 2021 Hungarian tax return has been filed electronically on your behalf, there is no further action needed from your side in this respect.

Thank you for your cooperation during the tax return preparation process.

Kind regards,

Consultant / Senior consultant

# PROVIDING 21NYK ON GA - EXPAT FILES

*ACTION REQUIRED: Client – Expat – 2021 Hungarian annual personal income tax return – STRICTLY PRIVATE & CONFIDENTIAL*

***STRICTLY PRIVATE & CONFIDENTIAL***

Dear EXPAT,

The purpose of this message is to inform you that your 2021 Hungarian personal income tax related documents have been completed and are available for your review. In order to access your documents, please log into [http://www.gadeloitte.com](http://www.gadeloitte.com/" \l "_blank). Please click on the link for ‘My Taxes’ and then click on ‘My Documents’ and you will see a list of documents you can download and print. The ‘My Documents’ section is year specific. Please make sure that the year currently displayed is 2021.

Once satisfied with its content, please print, sign in blue ink and send the specific tax form (21NYK) to the Hungarian Tax Authority at your earliest convenience as the filing deadline of this form is **2 May 2022**. Please confirm it to us in an email once you have sent form 21NYK to the Tax Authority.

Should you have any questions regarding the above, please do not hesitate to contact us.

Kind regards,

Consultant / Senior consultant

# PROVIDING 21NYK ON GA – ELECTRONIC FILING

*ACTION REQUIRED: Client – Expat – 2021 Hungarian annual personal income tax return – STRICTLY PRIVATE & CONFIDENTIAL*

***STRICTLY PRIVATE & CONFIDENTIAL***

Dear EXPAT,

The purpose of this message is to inform you that your 2021 Hungarian personal income tax related documents have been completed and are available for your review. In order to access your documents please log into [http://www.gadeloitte.com](http://www.gadeloitte.com/" \l "_blank). Please click on the link for ‘My Taxes’ and then click on ‘My Documents’ and you will see a list of documents you can download and print. The ‘My Documents’ section is year specific. Please make sure that the year currently displayed is 2021.

Once satisfied with its content, please upload the scanned copy of the specific tax form (21NYK) to [www.gadeloitte.com](http://cenotes/DTCE/HU/TAX/SzJA_TB_16.nsf/www.gadeloitte.com) under the ‘My Documents’ section or provide us with the scanned copy via e-mail by no later than DATE as the filing deadline is **2 May 2022**.

Should you have any questions regarding the above, please do not hesitate to contact us.

Kind regards,

Consultant / Senior consultant

# PROVIDING 21NYK VIA EMAIL – EXPAT FILES

*ACTION REQUIRED: Client – Expat – 2021 Hungarian annual personal income tax return – STRICTLY PRIVATE & CONFIDENTIAL*

***STRICTLY PRIVATE & CONFIDENTIAL***

Dear EXPAT,

The purpose of this message is to inform you that your 2021 Hungarian personal income tax related documents have been completed and are available for your review. Please find the documents attached. The files are password protected. The password will follow shortly in a separate email.

Once satisfied with its content, please print, sign in blue ink and send the specific tax form (21NYK) to the Hungarian Tax Authority at your earliest convenience as the filing deadline of this form is **2 May 2022**. Please confirm it to us in an email once you have sent form 21NYK to the Tax Authority.

Should you have any questions regarding the above, please do not hesitate to contact us.

Kind regards,

Consultant / Senior consultant

# PROVIDING 21NYK VIA EMAIL – ELECTRONIC FILING

*ACTION REQUIRED: Client – Expat – 2021 Hungarian annual personal income tax return – STRICTLY PRIVATE & CONFIDENTIAL*

***STRICTLY PRIVATE & CONFIDENTIAL***

Dear EXPAT,

The purpose of this message is to inform you that your 2021 Hungarian personal income tax related documents have been completed and are available for your review. Please find the documents attached. The files are password protected. The password will follow shortly in a separate email.

Once satisfied with its content, please send us the scanned copy of the specific tax form (21NYK) via e-mail by no later than DATE as the filing deadline is **2 May 2022**.

Should you have any questions regarding the above, please do not hesitate to contact us.

Kind regards,

Consultant / Senior consultant

# PROVIDING 21NYK – ELECTRONIC FILING – 1ST REMINDER

*KIND REMINDER - ACTION REQUIRED: Client – Expat – 2021 Hungarian annual personal income tax return – STRICTLY PRIVATE & CONFIDENTIAL*

Dear EXPAT,

Referring to our message below, we remind you that your 2021 Hungarian personal income tax related documents have been completed and are available for your review.

As the filing deadline of the form is **2 May 2022**, which is due in X days, please send the copy of your signed 21NYK form to us via email

As we have electronic registration for you, we will file the 21NYK electronically on your behalf.

Should you have any questions regarding your tax return, please do not hesitate to contact us.

Kind regards,

Consultant / Senior consultant

# PROVIDING 21NYK – ELECTRONIC FILING – 2ND REMINDER

*URGENT - ACTION REQUIRED: Client – Expat – 2021 Hungarian annual personal income tax return – STRICTLY PRIVATE & CONFIDENTIAL*

Dear EXPAT,

Referring to our messages below, we remind you that we have still not received a scanned copy of your signed 21NYK form.

As the filing deadline of the form is **2 May 2022**, which is due in X days, please send your 21NYK form to the Hungarian Tax Authority’s following mailing address:

**NAV ………….**

Lakóhely szerinti NAV: [NAV - Igazgatóságok (gov.hu)](https://nav.gov.hu/igazgatosagok/ugyfelszolgalat-kereso)

Please note that the Hungarian Tax Authority do not accept mails which are sent via courier and the form is invalid without a signature.

Should you have any questions regarding the above, please do not hesitate to contact us.

Kind regards,

Consultant / Senior consultant

# 21NYK FILED – CONFIRMATION – Expat filing

*URGENT - ACTION REQUIRED: Client – Expat – 2021 Hungarian annual personal income tax return – STRICTLY PRIVATE & CONFIDENTIAL*

Dear EXPAT,

Referring to our message below, we ask you to confirm that you filed the 21NYK form with the Hungarian Tax Authority.

Otherwise, as the filing deadline of the 21NYK form is 2 May 2022, which is due in X days, please send your 21NYK form to the Hungarian Tax Authority’s following mailing address:

**NAV ………….**

Lakóhely szerinti NAV: [NAV - Igazgatóságok (gov.hu)](https://nav.gov.hu/igazgatosagok/ugyfelszolgalat-kereso)

Please note that the Hungarian Tax Authority do not accept mails, which are sent via courier, and the form is invalid without a signature.

Should you have any questions regarding the above, please do not hesitate to contact us.

Kind regards,

Consultant / Senior consultant

# 21NYK HAS BEEN FILED

*Subject: ACTION REQUIRED: Client – Expat – 2021 Hungarian annual personal income tax return – STRICTLY PRIVATE & CONFIDENTIAL*

Dear EXPAT,

Thank you for providing us with your signed 21NYK form. Please note that your 21NYK form has been filed electronically on your behalf, there is no further action needed from your side in this respect.

Thank you for your cooperation during the preparation process.

Kind regards,

Consultant / Senior consultant