

## **IBAN Account Numbers of NTCA effective from 1 January 2021**

Taxes, customs duties and any other payment obligations registered by the National Tax and Customs Administration (NTCA) shall be paid per tax and per liability to the appropriate public finance account, whereas fines, penalties, surcharges and related costs shall be paid to separate accounts in HUF. **If someone wants to pay to the given account from abroad, they have to use the IBAN account numbers**, i.e. international bank account numbers **of NTCA**. The account number data are listed item by item at the end of this information note.

### **What is IBAN?**

IBAN (International Bank Account Number) is **an internationally-accepted payment transaction coding system** used to identify payment accounts in an international context.<sup>1</sup> IBAN is a series of numbers containing 28 alphanumeric characters, which is developed by the account-holding payment transaction service provider - in the case of NTCA, the Hungarian State Treasury - as follows<sup>2</sup>:

- the first two characters are the country code of Hungary according to the ISO 3166 standard: HU;
- characters 3 and 4 are the check digits, the algorithm of which is contained in the standard for IBAN formation of the European Committee for Banking Standards (ECBS);
- characters ranging from 5 to 28 are the domestic payment account indicator (in the case of a 16-character payment account indicator, the last 8 characters must be filled in with zero digits when forming the IBAN).

### **When to apply?**

The IBAN account number should only be used in international payments, **they should be applied on foreign currency transfer orders**, e.g. when transfers from abroad are made.

### **How to apply?**

The IBAN account number **must be entered continuously, adjusted to the left, written in an unstructured way, without spaces or other characters**, the notation "IBAN" must not be written in front of the account number.

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<sup>1</sup> Point 7 of Subsection 1 Section 2 of Decree No. 35/2017 (XII. 14.) of the National Bank of Hungary (NBH) on Payment Transactions.

<sup>2</sup> Subsection 5 of Section 3, Point 2 of Annex 1 of Decree No. 35/2017 (XII. 14.) of NBH on Payment Transactions.

**In addition to the beneficiary's IBAN account number** belonging to the corresponding public finance account (tax type), **the following data must be provided** on the foreign currency transfer order:

- name of the beneficiary,
- the name and address of the beneficiary's bank,
- SWIFT/BIC code of the beneficiary's bank.

**It is sufficient to enter NTCA (NAV) as the name of the beneficiary**, but the name of the specific public finance account number can also be indicated for easier identification.

**The “name and address of the beneficiary's bank” and “SWIFT/BIC code of the beneficiary's bank”** should be specified depending on the settlement system (SEPA or other) through which the foreign currency transfer is initiated.

### **Foreign currency transfer in the SEPA system**

**Transfers to the IBAN account numbers of NTCA can only be made via the SEPA system** (Single Euro Payment Area) if the customer's (taxpayer's) bank is also a member of the SEPA agreement, which was created for the use of these payment methods. *(The members of SEPA are the Member States of the European Union as well as Iceland, Lichtenstein, Monaco, Norway and Switzerland. The Hungarian State Treasury, as the account holding bank of NTCA, joined the SEPA euro transfer system on 8 September 2014.)*

In the case of a SEPA transfer

- **HUSTHUHB code of the Hungarian State Treasury must be indicated** as the SWIFT/BIC code of the beneficiary's bank, and
- the “SHA” (shared cost) **cost bearing method** must be selected.

### **Foreign currency transfer in other settlement systems**

In the case of international foreign currency transfers made in other settlement systems (other than SEPA) (e.g. TARGET2),

- the SWIFT/BIC code of the **Hungarian State Treasury holding the account** („account with institution”) must be indicated: i.e. **HUSTHUHB**, and
- as the “**correspondent bank**” of the Hungarian State Treasury, **the SWIFT/BIC code of the National Bank of Hungary** shall also be entered: i.e. **MANEHUHB**.

### **What other data needs to be provided?**

In the **section “To be communicated to the Beneficiary”** of the foreign currency transfer order, as well as **in relation to the taxpayer (customer) making the transfer**, the following **needs to be entered**:

- in the case of accounts that are liability related with itemized settlement need [i.e. account group 1.b)] the **customs ID** and – with the exception of the NTCA (NAV)

'Customs deposit' deposit account – the **number of the administrative decision** concerned,

- **in any other cases** [i.e. account groups 1. a), 2, 3 and 4] the **domestic tax identification number** (TIN) (tax number or tax ID for individuals)

so that the payment can be credited to the tax account.

### **How to pay?**

Liabilities must be fulfilled, i.e. **payments for NTCA's public finance accounts must be made in HUF**.<sup>3</sup>

**It is not a legal method of payment, but NTCA is obliged to accept transfers from a foreign payment account in a currency other than HUF.**

### **Further information**

More information on **how to fill in foreign currency transfer orders** can be found on the website of the Hungarian State Treasury ([www.allamkincstar.gov.hu](http://www.allamkincstar.gov.hu)) in the regulation/guidance entitled "*Regulation of the Hungarian State Treasury on foreign currency account holding services*" and "*Guide for completing a paper-based foreign exchange transfer order*".

For information on methods of payment<sup>4</sup>, please consult the information note entitled "*Who can pay and how to NTCA?*" (<https://nav.gov.hu/nav/szolgaltatasok/szamlaszamok>).

The public finance account numbers published on the website under the menu item "Valid list of account numbers for taxation purposes and the tax types of NTCA" (<https://nav.gov.hu/nav/szolgaltatasok/szamlaszamok>) are still used **for transfers from domestic accounts in HUF**.

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<sup>3</sup> Subsection 1 of Section 66 of Act CL of 2017 on the Rules of Taxation.

<sup>4</sup> Subsections 1-3 of Section 20 and Subsections 1-6 of Section 58 of Government Decree No. 465/2017 (XII.28.) on the Detailed Rules of the Tax Administration Procedure.

**1. Liability and deposit kind accounts and tax types:****1. a) Liability and deposit kind, NOT ITEMIZED settlement accounts and tax types**

No.	Designation	IBAN code allocated to the relevant budgetary account	Tax type code
1.	NTCA tax revenue account for corporate tax	HU57100320000107601900000000	101
2.	NTCA tax collection account for personal income tax obligations of private individuals, small-scale agricultural producers, private entrepreneurs and payers	HU16100320000605635300000000	103
3.	NTCA tax revenue account for value added tax	HU68100320000107686800000000	104
4.	NTCA tax revenue account for simplified entrepreneurial tax	HU91100320000107603300000000	115
5.	NTCA tax collection account for rehabilitation contributions	HU49100320000605628100000000	119
6.	NTCA tax collection account for revenues owed to the Health Insurance Fund by private individuals, small-scale agricultural producers, private entrepreneurs and payers	HU89100320000605622900000000	124
7.	NTCA tax collection account for revenues owed to the Pension Insurance Fund by private individuals, small-scale agricultural producers, private entrepreneurs and payers	HU09100320000605623600000000	125
8.	NTCA tax revenue account for late payment penalty	HU75100320000107698500000000	138
9.	NTCA tax revenue account for gambling tax	HU92100320000107699200000000	146
10.	NTCA tax collection account for employer's sick pay contribution	HU26100320000605624300000000	149
11.	NTCA tax collection account for health care contribution by private individuals, small-scale agricultural producers, private entrepreneurs and payers	HU20100320000605621200000000	152
12.	NTCA tax revenue account for recovery of state guarantee's redemption	HU761003200001907003000000	168
13.	NTCA tax collection account for vocational training contribution	HU69100320000605606100000000	182

**1. Liability and deposit kind accounts and tax types:****1. a) Liability and deposit kind, NOT ITEMIZED settlement accounts and tax types**

14.	NTCA tax collection account for innovation contribution	HU10100320000605632200000000	184
15.	NTCA tax revenue account for early retirement insurance contribution	HU97100320000605643200000000	187
16.	NTCA tax collection account for health insurance and labour market contributions by private individuals, small-scale agricultural producers, private entrepreneurs and payers	HU39100320000605774900000000	188
17.	NTCA tax collection account for the simplified contribution to public revenues (EKHO) due from payers	HU33100320000605636000000000	190
18.	NTCA tax collection account for the simplified contribution to public revenues (EKHO) due from private individuals	HU05100320000605637700000000	191
19.	NTCA tax collection account for simplified contribution to public revenues (EKHO) to be paid by pensioners and individuals exceeding the upper limit of contributions	HU39100320000605639100000000	193
20.	NTCA tax collection account simplified contribution to public revenues (EKHO) surtax	HU91100320000605640100000000	194
21.	NTCA tax collection account for simplified contribution to public revenues (EKHO) withheld from the income of individuals having an insured status in an EEA country	HU80100320000605642500000000	197
22.	NTCA tax revenue account for insurance tax	HU21100320000107631800000000	200
23.	NTCA tax revenue account for contributions from credit institutions	HU64100320000107613600000000	202
24.	NTCA tax revenue account for other payment obligations	HU60100320000107627700000000	211
25.	NTCA tax revenue account for average tax	HU10100320000107003700000000	214
26.	NTCA tax revenue account for tax penalties, default penalties and self-assessment payments	HU49100320000107630100000000	215

**1. Liability and deposit kind accounts and tax types:****1. a) Liability and deposit kind, NOT ITEMIZED settlement accounts and tax types**

27.	NTCA tax collection account for accident tax	HU98100320000605593600000000	218
28.	NTCA tax revenue account for the payment of duties related to tax procedures	HU97100320000107606400000000	221
29.	NTCA tax revenue account for duties on acquiring motor vehicle property	HU89100320000605768400000000	222
30.	NTCA tax revenue for the collection of income tax on energy service providers	HU98100320000107615000000000	232
31.	NTCA tax collection account for pharmacy solidarity fee in force from 2010	HU79100320000605779400000000	234
32.	NTCA tax collection account for public payments arising from simplified employment	HU73100320000605776300000000	239
33.	NTCA tax revenue account for tax on company cars	HU70100320000107616700000000	241
34.	NTCA tax collection account for tax on subsidized medicines distributed in pharmacies by pharmaceutical distributors	HU43100320000605760800000000	243
35.	NTCA tax collection account for tax on subsidized medicines sold to pharmaceutical wholesalers and pharmacies	HU60100320000605761500000000	244
36.	NTCA tax collection account for payments regarding presentations on pharmaceutical products	HU49100320000605763900000000	246
37.	NTCA tax collection account for payments regarding presentations on therapeutic equipment	HU66100320000605764600000000	247
38.	NTCA tax collection account for payments due for balancing tiered risk arising from excess subsidy provision on medicines	HU83100320000605765300000000	248
39.	NTCA tax collection account for social contribution tax	HU12100320000605591200000000	258
40.	NTCA tax collection account for cultural tax	HU81100320000605592900000000	259
41.	NTCA tax collection account for supplementary payments regarding subsidized medicines distributed in	HU51100320000605781100000000	283

**1. Liability and deposit kind accounts and tax types:****1. a) Liability and deposit kind, NOT ITEMIZED settlement accounts and tax types**

	pharmacies by pharmaceutical distributors		
42.	NTCA tax revenue account for the tax of small taxpayer businesses	HU27100320000107634900000000	288
43.	NTCA tax revenue account for tax by small businesses	HU44100320000107635600000000	289
44.	NTCA tax collection account for personal income tax, tax deducted from private individuals, and tax advance payments	HU35100320000605595000000000	290
45.	NTCA tax collection account for contributions due to the Pension Insurance Fund and deducted from private individuals	HU24100320000605597400000000	291
46.	NTCA tax collection account for health insurance and labour market contributions deducted from private individuals	HU41100320000605598100000000	293
47.	NTCA tax revenue account for fire protection contributions	HU38100320000107632500000000	295
48.	NTCA tax collection account public utility lines tax	HU61100320000107636300000000	296
49.	NTCA account for health care contribution by tobacco industry businesses for year 2015	HU32100320000605627400000000	297
50.	NTCA tax revenue account for advertising tax	HU52100320000107908100000000	300
51.	NTCA tax revenue account for repayment of housing subsidy drawn without eligibility and the related surcharges	HU38100320000107002000000000	301
52.	NTCA tax collection account for contributions of individuals employed in compulsory insured status at foreign corporations	HU86100320000605645600000000	303
53.	NTCA tax revenue account for surtax on particular incomes of private individuals from the termination of employment status	HU65100320000107622200000000	305
54.	NTCA tax revenue account for contributions to tourism development	HU13100320000107912200000000	310

**1. Liability and deposit kind accounts and tax types:****1. a) Liability and deposit kind, NOT ITEMIZED settlement accounts and tax types**

55.	NTCA tax revenue account for fees of electronic court procedures	HU44100320000107005100000000	312
56.	NTCA tax revenue account for surtax of distributor and investment funds	HU94100320000107629100000000	313
57.	NTCA tax revenue account for duties on financial transactions	HU55100320000107633200000000	314
58.	NTCA tax revenue account for the surtax of credit institutions for the business or tax year beginning in 2011	HU77100320000107628400000000	315
59.	NTCA tax revenue account for surtax of financial institutions	HU37100320000107623900000000	316
60.	NTCA tax revenue account for environmental load fee	HU11100320000107604000000000	339
61.	NTCA tax revenue account for telecommunication tax	HU11100320000107701000000000	345
62.	NTCA tax collection account for social security insurance obligations of private individuals, small-scale agricultural producers, private entrepreneurs and payers	HU22100320000605580200000000	406
63.	NTCA tax collection account for social security contributions deducted from insured persons	HU91100320000605581900000000	407
64.	NTCA tax collection account for health care service contribution	HU11100320000605582600000000	408
65.	NTCA revenue account for domestic vehicle tax	HU36100320000107916000000000	410
66.	NTCA tax revenue account for the special tax of credit institutions related to the epidemiological situation	HU19100320000107915300000000	412
67.	NTCA tax revenue account for retail tax	HU78100320000107637000000000	413
68.	NTCA tax revenue account for adjustment surtax on notification following the closure of the EKAER number	HU41100320000103749200000000	414
69.	NTCA tax revenue account for EKAER (Electronic Trade and Transport Control System) default penalties imposed for non-compliance with the notification obligation	HU24100320000103748500000000	415



**1. Liability and deposit kind accounts and tax types:****1. a) Liability and deposit kind, NOT ITEMIZED settlement accounts and tax types**

70.	NTCA tax revenue account for immigration surtax	HU82100320000107913900000000	416
71.	NTCA revenue account for taxes on revenues granted to small taxpayer businesses by payers	HU50100320000107638700000000	488
72.	NTCA tax revenue account for duties	HU27100320000107004400000000	521
73.	NTCA tax revenue account for customs duties	HU65100320000103751900000000	901
74.	NTCA tax revenue account for repaying subsidies unduly received in connection with waste management	HU50100320000103729600000000	909
75.	NTCA tax revenue account for foreign motor-vehicle tax	HU38100320000103723400000000	911
76.	NTCA tax revenue account for tax fines on vehicles with foreign plate number	HU92100320000103741600000000	916
77.	NTCA tax revenue account for infringement fine	HU87100320000103650100000000	918
78.	NTCA tax revenue account for environmental protection product fee	HU18100320000103745400000000	920
79.	NTCA tax revenue account for sales revenue	HU50100320000103671400000000	922
80.	NAV tax revenue account for public health product tax	HU91100320000107700300000000	923
81.	NTCA tax revenue account for fuel energy products excise duty	HU05100320000103730600000000	941
82.	NTCA tax revenue account for excise duty of other products	HU22100320000103731300000000	942
83.	NTCA tax revenue account for distillation excise tax	HU39100320000103732000000000	944
84.	NTCA financial settlement account for excise deposits	HU36100320000150140100000000	945
85.	NTCA tax revenue account for tobacco products excise duty	HU28100320000103734400000000	946
86.	NTCA tax revenue account for tobacco products VAT income account	HU45100320000103735100000000	947
87.	NTC tax revenue account for electricity, natural gas, coal energy products excise duty	HU34100320000103737500000000	950

**1. Liability and deposit kind accounts and tax types:****1. a) Liability and deposit kind, NOT ITEMIZED settlement accounts and tax types**

88.	NTCA tax revenue account for metal trade fine	HU35100320000103746100000000	953
89.	NTCA accounting account for metal trade deposits	HU14100320000150144900000000	954
90.	NTCA tax revenue account for fines related to the retail sale of tobacco products	HU07100320000103747800000000	955
91.	NTCA tax revenue account for public administration fines	HU55100320000103762900000000	957
92.	NTCA tax revenue account for cash control fines	HU94100320000103758800000000	958
93.	NTCA tax revenue account for anti-money laundering fines	HU14100320000103759500000000	959
94.	NTCA tax revenue account for fines imposed in accelerated excise procedures	HU66100320000103760500000000	960
95.	NTCA deposit account for distillation excise duty	HU48100320000150146300000000	961
96.	NTCA customs collection account for customs and tax fine, interest	HU55100320000103724100000000	999

## 1. b) Liability and deposit kind, ITEMITED settlement accounts and tax types

No.	Designation	IBAN code allocated to the relevant public finance account	Tax type code
1.	NTCA collection account for VAT of import product	HU32100320000103720300000000	902
2.	NTCA execution account for collection of community customs duties	HU57100320000182020300000000	910
3.	NTCA deposit account for customs duty	HU08100320000150141800000000	912
4.	NTCA tax revenue account for registration tax	HU23100320000103739900000000	914
5.	NTCA tax revenue account for import excise duties and energy tax	HU83100320000103761200000000	956

## 2. Subsidy kind accounts, type taxes

### 2. a) Subsidy kind accounts, type taxes administrated by NTCA

No.	Designation	IBAN code allocated to the relevant public finance account	Tax type code
1.	NTCA disbursement account for social policy travel fare compensation	HU93100320000190507000000000	151
2.	NTCA disbursement account for payable individual subsidies	HU42100320000190504900000000	352
3.	NTCA disbursement account for other business organization subsidies	HU43100320000190513500000000	356
4.	NTCA disbursement account for state guarantee redemption	HU65100320000190702700000000	368
5.	NTCA income account for reclaim of product fee paid by economic operators	HU98100320000185069500000000	924

### 2. b) Subsidy kind sub-accounts, type taxes administrated by budgetary chapter

No.	Designation	IBAN code allocated to the relevant budgetary account	Tax type code
1.	Sub-account of budgetary chapter for professional budget (cash register)	HU51100320000122013950000249	351

2.	Sub-account of budgetary chapter for professional budget – NTCA (operational subsidy for low turnover pharmacies)	HU43100320000122032850002447	359
3.	Sub-account of budgetary chapter for professional budget – National agricultural subsidies	HU91100320000036218650000012	361

### **3. Accounts and tax types not present on current account statements**

No.	Designation	IBAN code allocated to the relevant budgetary account	Tax type code
1.	NTCA tax revenue account for fees upon the establishment of the arm's length price	HU81100320000107614300000000	206
2.	NTCA tax revenue account for management service fees in connection with issue of tax card	HU35100320000107907400000000	219
3.	NTCA tax revenue account for interest, charged on tax levied on the amount of growth tax credit	HU93100320000107911500000000	285
4.	NTCA tax revenue account for household helpers registration fee	HU48100320000107621500000000	302
5.	NTCA tax revenue account for administrative service fees related to the notification of food and beverages automatic vendor machines	HU24100320000107909800000000	309
6.	NTCA security deposit account for issuing EKAER (Electronic Trade and Transport Control System)	HU90100320000160120200000000	404
7.	NTCA deposit account for tax payment security	HU62100320000160121900000000	405
8.	NTCA criminal deposit account	HU31100320000150145600000000	898

#### **4. Collection accounts related to Special Economic Zone**

No.	Designation	IBAN code allocated to the relevant public finance account	Tax type code
1.	Tax collection account for local business tax of Göd KGO	HU76100320000605908800000000	-
2.	Tax collection account for building tax of Göd KGO	HU93100320000605909500000000	-
3.	Tax collection account for development land tax of Göd KGO	HU48100320000605910500000000	-
4.	Tax collection account of late payment penalty of Göd KGO	HU65100320000605911200000000	-
5.	Tax collection account for tax penalties, default penalties and self-assessment payments of Göd KGO	HU37100320000605912900000000	-