



National Tax and
Customs Administration

The use of real-time online invoice data for enforcement purposes

IOTA webinar, "*Debt Recovery Challenges in E-Commerce and the Sharing Economy*" 17th April 2026

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Taxation challenges

Scope of taxable persons



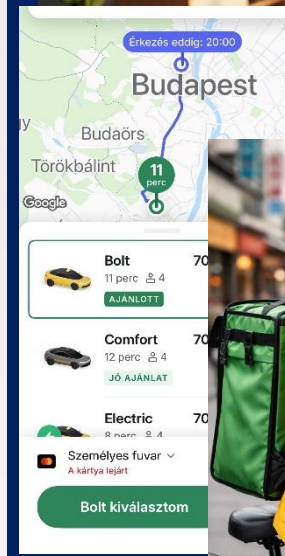
National Tax and
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Traditional employment



vs.

e-commerce freelancers & gig workers



Examples:

- food delivery couriers (e.g., Foodora)
- Uber/Bolt driver
- OnlyFans and similar platforms
- Influencers (TikTok, YouTube, etc.)

Taxation challenges



National Tax and
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Platform-based work

Question #1: Determination of correct employment status (Classification of the legal relationship)



Article 4 of Directive (EU) 2024/2831 of the European Parliament and of the Council of 23 October 2024 on improving working conditions in platform work

Article 5 : “legal presumption” [Directive - EU - 2024/2831 - EN - EUR-Lex](#)

The Supreme Court of Hungary (Curia) **landmark ruling**

Kúria Mfv. VIII.10.091/2023/7. (BH2024. 66) Budapest, 13.12.2023.

First judgement on platform work in Hungary
The Curia identified the relationship as a **civil law contract (service contract)** based on the following factors:

- **Absence of Subordination,**
- **High Autonomy,**
- **Use of Own Equipment,**
- **Unified apparel as a Marketing tool**
- **Remuneration Structure**



Taxation challenges

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Question #2: Tax compliance From likes to tax files

- Is it considered an economic activity?
- Do I need a TAX number?
- Do I need an EU VAT Number?
- Which taxation method is the best for me?
- Do I need to file a VAT return and pay VAT?
- Do I need to issue an invoice?





Taxation challenges

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Question #2: Tax compliance

Characteristics of the activity

- **Commercial:** The purpose of the activity is to make a profit or generate income.
- **Regularity or durability:** It is not a single, isolated case, but the activity is carried out repeatedly (for example, a series of sales).
- **Performed for countervalue:** As a result of the activity, the person performing the activity receives income

VAT Act: „An economic activity is any business activity carried out independently on a regular or continuing basis for the purpose of obtaining income, or that results in the obtainment of income.”

In Hungary, it typically takes place as self-employed (or as company in case of higher income), as most platforms work as contracted partners. The platform essentially acts as an intermediary between the service provider and the user.

Tax ID is required & if the operator of the app or platform is established in the European Union, a VAT number will also be required.

It is the self-employed responsibility to choose the appropriate tax method (e.g., flat-rate tax).

In all cases,
an invoice
must
be
issued.



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Question #2: Tax compliance Real-time online invoicing

To comply with the NTCA real-time reporting requirements in Hungary, it is now **mandatory to use online invoicing software that automatically transmit the invoice data to NTCA Online Invoice System.**

It applies to all domestically registered taxable persons who issue invoices under the VAT Act. This is **independent of the VAT content of the invoice and the identity of the customer.**

The system **compares the incoming invoice data with the VAT returns data, filters out the anomalies, and cross matches** data to make the invoicing chains visible on a network-visualisation tool.

Milestones for mandatory reporting

1 July
2018

- Introduction of mandatory data reporting on invoices between domestic taxpayers with VAT amounting to HUF 100 thousand (EUR 250) or more.

1 July
2020

- Regardless of the VAT amount, reporting on invoices between domestic taxable persons is mandatory.

1 January
2021

- All invoices must be reported, if the place of supply is in Hungary including those where the buyer is a natural person. The report is mandatory for invoices for both intra-EU (intra-EU) and export (extra-EU) sales.



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Question #2: Tax compliance

EXAMPLE:

Item	Quantity	Currency	Net Total	Reverse Charge
Online advertising services (content creation)	1	EUR	1,000 EUR	Reverse Charge
		400,000 HUF	intra-EU supply of services	Reverse Charge
		1,000 EUR / 400,000 HUF		

Currency: EUR (but the invoice must also include the forint value based on the daily National Bank exchange rate for tax purposes!)

Date of performance: The day the platform approved the amount or closed the month

Invoicing software that handles foreign currencies and VAT exemption codes.

DAC7
CESOP

NTCA DATABASE

The Online Invoice Operational Processing System (OFR)

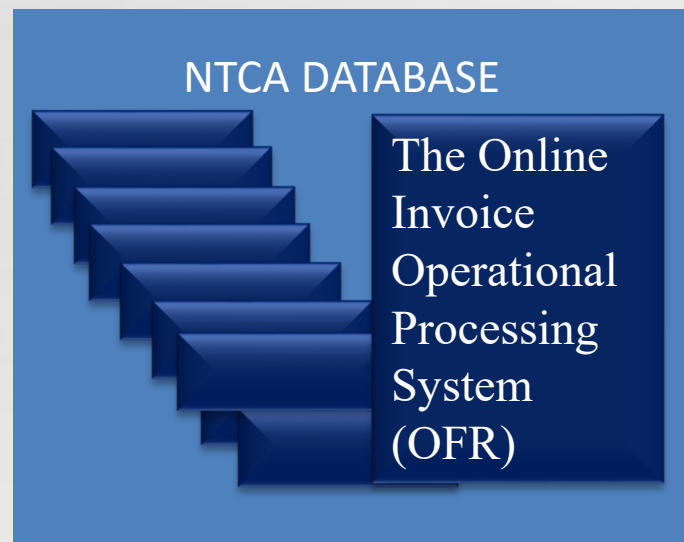
OFR receives and temporarily stores all invoice data received within the framework of online invoice data provision for processing, and provides the possibility of querying the received and stored data for risk analysis, control, enforcement, criminal and other purposes.



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Question #3: Tax enforcement



The legal relationship primarily determines the means of enforcement

- Employee: wage garnishment, etc..
- Contracted partner: self-employed or business entity- domestic payment (bank account is required:

bank account attachment (i.a.)

if it had no success:

Seizure of claims at 3rd party:

OFR receives and temporarily stores all invoice data received within the framework of online invoice data provision for processing and provides the possibility of querying the received and stored data for risk analysis, control, **enforcement**, criminal and other purposes.

ONLINE INVOICE DATA: The query allows to display online invoice data of taxpayers with enforceable debts (the enforcement is not suspended for them, nor has their case been transferred to an independent court bailiff). The display of invoice data of taxpayers with enforceable debts can be displayed with various filters. The data displayed as a result can be further narrowed down along the parameters set by the user.



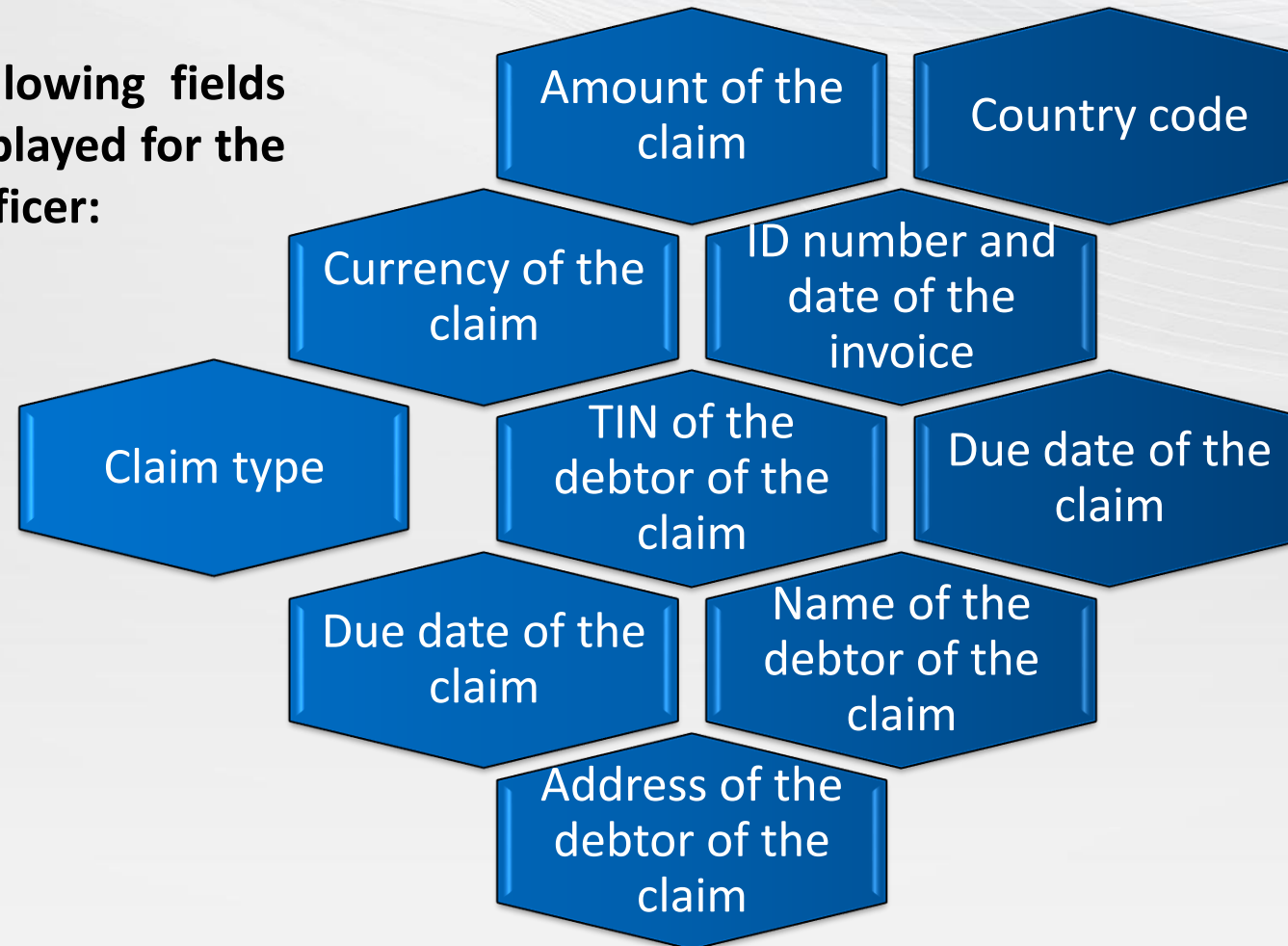
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Question #3: Tax enforcement

The Online
Invoice Data

The following fields
are displayed for the
case officer:





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Question #3: Tax enforcement

Seizure of claims
at 3rd party by
using the online
invoice data

As a special movable, it is possible to seize the debtor's claim against a third party or a claim arising from a contract concluded with a third party that arises later during the enforcement. As part of the asset discovery the case officer reviews the documents related to the debtor's economic activity and obtains information about the debtor's outstanding debts. To issue a seizure of claims, receivables can be used in the taxpayer's asset register. These can come from the debtor's records, tax return, **e-invoice data**, etc.

- ✓ can only be issued for net enforceable arrears **over HUF 100,000 (EUR 250)** in the case of tax arrears, and **over HUF 200,000 (EUR 500)** in the case of non-tax debts & **only after an unsuccessful cash flow (bank account) enforcement.**
- ✓ Several claim attachments (seizure) can be issued in parallel to a given third party.
- ✓ A **document** regarding the issue of a claim attachment **must be sent to the third party and also to the debtor for information.** The NTCA **notifies the third party** with this document **that the debtor's claim against him has been seized up to the amount of the tax debt,**
- ✓ and **at the same time invites him to make a statement within 8 days:** whether he **acknowledges the claim** or the existence of a contract on a claim arises subsequently, on **the due date of the claim**, on the legal title of the laid claim by another person to the claim concerned and on the exemption from other's claims.

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Question #3: Tax enforcement

The documents to be sent:



National Tax and
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NATIONAL TAX AND CUSTOMS ADMINISTRATION
..... Tax and Customs Directorate

Ref:

Place of administration:
In charge:
Phone: +36
Case No.:
Subject: seizure of claims
Annex: reply form

<Name and address of the company concerned>

SEIZURE OF CLAIMS

During the enforcement procedure under the above mentioned case number pending against the debtor, <name of the debtor> (TIN:, registered seat:, Hungary; Business Registration No.:,), it has been established by the state tax and customs administration on the basis of the data of the invoices with No., and/ the recapitulative statement with No. (submitted according to the Article 257/G of Act CXXVII of 2007 on Value Added Tax and its Annex 10.) that you have a contractual relationship with the aforementioned debtor.

Your obligations

1. **Please state, within 8 days of receipt of this notice, by filling the reply form attached hereto, whether the debtor's claim exists against you (acknowledgement).**

2. **If the claim exists, pursuant to Article 110 (1) of Act LIII of 1994 on Judicial Enforcement (hereinafter referred to as 'Vht.') I seize it for a sum of HUF and hereby call on you to return the attached reply form in accordance with the above, duly completed.**

In accordance with Article 110 (1) of Vht., if a judgment debtor has an outstanding claim against you, or if the judgment debtor has concluded a contract with you from which a claim arises subsequently, the bailiff **shall seize** such claim and at the same time **shall invite you to make a statement.**

Annex to the seizure of claims with reference number

SENDER

<name of the company>

Administrator:

Phone:

Subject: acknowledgement of claim

ADDRESSEE

National Tax and Customs Administration

..... Tax and Customs Directorate

<address>

In enforcement proceedings pending against the debtor <name of the debtor> (TIN:, registered seat:, Hungary; Business Registration No.:,) conducted byCounty Tax and Customs Directorate of the National Tax and Customs Administration, I hereby declare the following.

1. With regard to the existence of the claim of the debtor:

1.1. **I acknowledge** the amount of the claim up to the amount of HUF.....;

- due date of the claim:day..... month.....year;

- and which I will pay to the executive deposit account No 10032000-01601295-00000000 held by the National Tax and Customs Administration at the Hungarian State Treasury until daymonth.....year.

(In the case of multiple claims, please indicate the date of the additional due dates in the comment box.)

1.2. **I do not acknowledge;** this is due to:

- the amount of the claim has already been paid by bank transfer to the bank account of the debtor with No...../in cash onday.....month.....year.

- other:

(The unselected answer should be crossed out. Please provide the copy of the supporting documents.)

2. Whether anybody has a laid claim to the claim concerned, and if so, on what grounds:

.....

3. Comment box:

.....

Dated ofplace,day,.....monthyear

.....
(duly) signature

Taxation challenges



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Question #3: Tax enforcement

Seizure of claims
at 3rd party by
using the online
invoice data

If the declaration is **negative**:

- it must be examined within the framework of an **administrative review** whether the third party has fulfilled its obligation to provide **proof** (has it credibly proven the termination of the claim).
- If the termination of the claim is **not credibly proven** to the tax authority, the NTCA shall **issue a resolution requiring the third party to pay the amount** included in the claim attachment or
- **may decide to initiate a claim lawsuit.**

After confirming the successful seizure of the claim, **the module examines** whether the third party **has fulfilled its obligation to transfer** in accordance with the law and the confirmation.

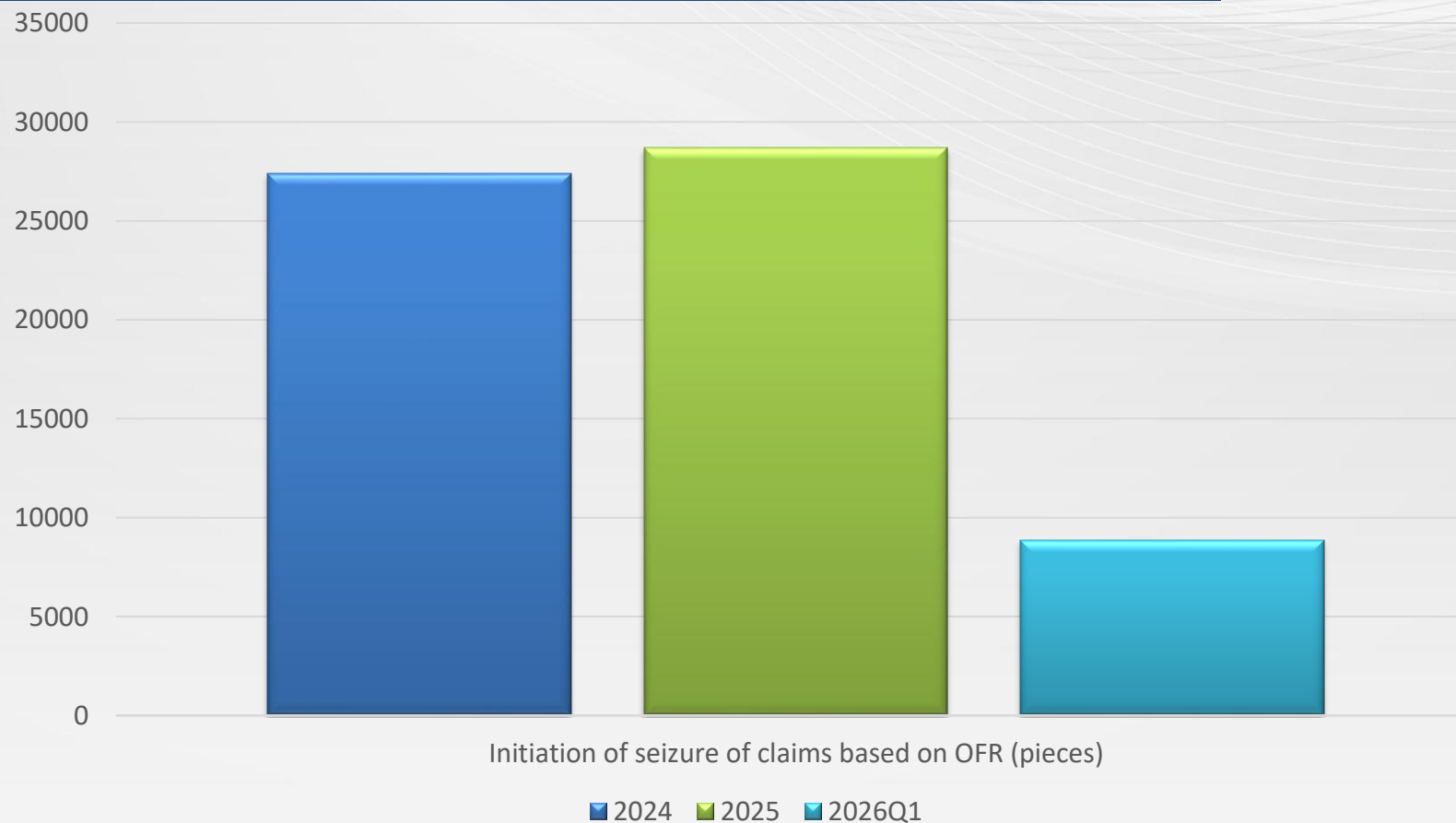
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Question #3: Tax enforcement



Seizure of claims at 3rd party by using the online invoice data



Thank you for your kind
attention



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